



Queensland University of Technology
Brisbane Australia

This is the author's version of a work that was submitted/accepted for publication in the following source:

McGregor-Lowndes, Myles & Pelling, Emma (2012) *An examination of tax deductible donations made by individual Australian taxpayers in 2009 – 10*. [Working Paper]

This file was downloaded from: <http://eprints.qut.edu.au/50743/>

© Copyright 2012 Queensland University of Technology.

Notice: *Changes introduced as a result of publishing processes such as copy-editing and formatting may not be reflected in this document. For a definitive version of this work, please refer to the published source:*

**An Examination of Tax Deductible
Donations Made By Individual
Australian Taxpayers in
2009 – 10**

Working Paper No. ACPNS 57

Professor Myles McGregor-Lowndes and Emma Pelling

**The Australian Centre for Philanthropy and Nonprofit Studies
Queensland University of Technology
Brisbane, Australia**

June 2012

GPO Box 2434
BRISBANE QLD 4001
Phone: 07 3138 1020
Fax: 07 3138 9131
Email: acpns@qut.edu.au
<http://www.qut.edu.au/business/acpns>
CRICOS code: 00213J

The Australian Centre for Philanthropy and Nonprofit Studies (ACPNS)

is a specialist research and teaching unit at the

Queensland University of Technology in Brisbane, Australia

It seeks to promote the understanding of philanthropy and nonprofit issues by drawing upon academics from many disciplines and working closely with nonprofit practitioners, intermediaries and government departments. ACPNS's mission is "to bring to the community the benefits of teaching, research, technology and service relevant to philanthropic and nonprofit communities". Its theme is 'For the Common Good'.

The Australian Centre for Philanthropy and Nonprofit Studies reproduces and distributes these working papers from authors who are affiliated with the Centre or who present papers at Centre seminars. They are not edited or reviewed, and the views in them are those of their authors.

A list of all the Centre's publications and working papers is available from <http://www.qut.edu.au/business/acpns> and digital downloads are available through QUT ePrints at <http://eprints.qut.edu.au/>
CRICOS code: 00213J

ISBN: 978-1-921897-33-7

© Queensland University of Technology June 2012

TABLE OF CONTENTS

1.0	EXECUTIVE SUMMARY	1
1.1	OVERVIEW OF THE RESEARCH	1
1.2	THE RESEARCH IN CONTEXT	1
1.3	SUMMARY OF FINDINGS	4
2.0	WHAT IS A TAX-DEDUCTIBLE GIFT?.....	8
2.1	CATEGORIES OF DEDUCTIBLE GIFT RECIPIENTS	10
2.2	NEW PHILANTHROPIC AND GIVING TAXATION INITIATIVES.....	11
2.3	PRESCRIBED ANCILLARY FUNDS (PAF) – 2007-2010.....	18
3.0	TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2009-10	24
3.1	INDIVIDUAL TAXPAYER DONATIONS	25
3.2	INDIVIDUAL TAXPAYER DONATIONS BY GENDER	31
3.3	INDIVIDUAL TAXPAYER DONATIONS BY STATE OF RESIDENCE	37
3.4	INDIVIDUAL TAXPAYER DONATIONS BY STATE AND POSTCODE OF RESIDENCE.....	46
3.5	INDIVIDUAL TAXPAYER DONATIONS BY INCOME BAND.....	50
3.6	TAXPAYER DONATIONS BY INDUSTRY CLASSIFICATION.....	54
3.7	TAXPAYER DONATIONS BY OCCUPATION	59
4.0	LIMITATIONS OF THE STUDY	64
5.0	BIBLIOGRAPHY	68
6.0	APPENDIX.....	72

1.0 EXECUTIVE SUMMARY

1.1 Overview of the Research

This study uses information based on published ATO material and represents the extent of tax-deductible donations made and claimed by Australian taxpayers to DGRs at Item D9 Gifts or Donations in their individual income tax returns for the 2009-10 income year. The data does not include corporate and trust taxpayers. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tea towels, special events) or volunteering are generally not deductible as 'gifts'. The *Giving Australia*¹ Report used a more liberal definition of gift to arrive at an estimated total of giving at \$11 billion in the year to January 2005 (excluding Tsunami giving of \$300 million). The \$11 billion total comprised \$5.7 billion from adult Australians, \$2 billion from charity gambling or special events and \$3.3 billion from business sources.

The Productivity Commission in 2010 reported that in 2006-07 for economically significant nonprofit organisations philanthropy revenue was \$7.2 billion, represented by:²

- Donations from philanthropic trusts/foundations - \$0.3 billion
- Donations from business/organisations - \$0.6 billion
- Sponsorships - \$1.1 billion
- Donations from individuals - \$1.0 billion
- Other fundraising - \$1.0 billion

1.2 The Research in Context

Like the year before, the 2009-10 period was still in the midst of the recent global financial instability. While the collapse of the sub-prime mortgage market began in the USA in February 2007, Australian GDP rose to a high of 4.2% in the September quarter 2007 and unemployment fell to a low of 4.1% in the March quarter 2008. Australian Consumer Sentiment Index which was at a high of 121.5 in June 2007, but fell to a low of 84.7 in June

¹ The Prime Minister's Community Business Partnership. (2005). *Giving Australia: Research on philanthropy in Australia*. Retrieved May 30, 2012 from <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/publications>

² Productivity Commission. (2010). *Contribution of the not-for-profit sector*. Retrieved May 30, 2012 from http://www.pc.gov.au/data/assets/pdf_file/0003/94548/not-for-profit-report.pdf

2008 indicating a growing concern with Australia's economic outlook. Nonprofit organisations did not begin to see significant changes in donor behavior until late in the 2008 financial year.³

In 2009, the real GDP growth rate fell to 2.3%, but by July 2009 the Australian Consumer Sentiment had recovered to 107.6 and hovered around this mark until July 2010. The benchmark S&P/ASX 200 index fell by 24% during the 2009 financial year, with the total market capitalisation of ASX listed companies falling by 19%.⁴ A survey undertaken in April and May 2009 of 263 Australian nonprofit organisations found that 44% reported that their fundraising income remained flat with 6% reporting an increase. Cash donations were reported as the least impacted fundraising source, with 60% reporting zero growth.⁵

In February 2009, the Black Saturday bushfire resulted in Australia's highest ever loss of life from a bushfire; 173 people died and 414 were injured. The Victorian Bushfire Appeal 2009 raised more than \$379 million, which was transferred to a trust account established by the Victorian Government. This was significant fundraising from individual, government and corporate donors. Some effect of this can probably still be seen in the tax year 2009-10.

In the United States, Giving USA 2010 estimated that total charitable contributions from American individuals, corporations and foundations fell to \$303.75 billion in 2009, down from a revised total of \$315.08 billion for 2008. The 2008-09 drop represented a fall of 3.6 percent in current dollars.⁶ In February 2010, Boston College's Center on Wealth and Philanthropy projected that US Charitable giving for 2009 would decline between 4.8% to 5.7% from 2008.⁷ In the UK, Charities Aid Foundation (CAF) estimated that the total annual amount donated in the UK fell to £9.9 billion, an 11.4% reduction in real-terms from 2007-08.⁸ In 2009, Canadian taxpayers reported a total of \$7.8 billion in charitable donations, down approximately 5.4% from the \$8.2 billion reported for 2008. This decrease continues a decline that started in 2007,

³ Givewell. (2009). Charities report decline in fundraising appeals and negative prospects for other fundraising sources. Retrieved May 30, 2012 from http://www.givewell.com.au/survey_mar2009.asp

⁵ *The Congregation of the Religious Sisters of Charity of Australia & Ors v The Attorney-General in and for the State of Qld* [2011] QSC 100. Retrieved May 30, 2012 from <http://archive.sclqld.org.au/qjudgment/2011/QSC11-100.pdf>

⁵ Wallace, S. (2009). *Managing in a downturn: A survey of the economic downturn on Australian nonprofit organisations* (Working paper 4). Sydney, Australia: University of New South Wales, Centre for Social Impact. Retrieved May 30, 2012 from <http://www.csi.edu.au/assets/assetdoc/2b6b2e42bd56b925/CSI%20Background%20Paper%20No%204%20-%20Managing%20in%20a%20Downturn.pdf>

⁶ Giving USA. (2010). *The annual report on philanthropy for the year 2009*. Retrieved May 30, 2012 from <http://www.givingusareports.org/free.php>

⁷ Havens, J., & Schervish, P. (2010). *Center on Wealth and Philanthropy Giving Model: Forecast for 2009*. Retrieved May 30, 2012 from http://www.bc.edu/content/dam/files/research_sites/cwp/pdf/individualgiving.pdf

⁸ Charities Air Foundation & National Council for Voluntary Organisations. (2009). *The impact of the recession on charitable giving in the UK*. Retrieved May 30, 2012 from <http://www.cafonline.org/PDF/UKGivingReport2009.pdf>

when reported donations totaled \$8.6 billion. However these figures may be distorted because of tax shelter activity.⁹

During the 2009-10 year there were 53,773 tax concession charities, a 1.9% increase and 27,028 active deductible gift recipients, a 1.8% increase.

⁹ Statistics Canada. (2010). Charitable donors. Retrieved May 30, 2012 from <http://www.statcan.gc.ca/tables-tableaux/sum-som/l01/cst01/famil90-eng.htm>

1.3 Summary of Findings

The following is a summary of the significant statistics that are further analysed in this paper.

General Information:

- The total amount donated and claimed as tax-deductible donations in 2009-10 was \$1.96 billion (compared to \$2.09 billion for the previous income year). This constitutes a decrease of \$128 million (or 6.14%¹⁰) from the previous income year.
- In 2009-10, individual taxpayers claimed \$29.75 billion in personal tax deductions. Of this amount, 6.60% of deductions claimed were tax deductible gifts, compared to 6.78% in tax agent fees and 57.59% for work related expenses.
- The average tax-deductible donation made to DGRs and claimed by Australian taxpayers in 2009-10 was \$446.31 (compared to \$450.05 in the previous income year). This average amount has nearly trebled in the last decade. Using a base year of 1978-79, the actual average tax-deductible donation is far exceeding the inflation-adjusted average tax-deductible donation as measured by the Consumer Price Index (CPI).
- In 2009-10, 4.40 million Australian taxpayers (or 35.55% of the Australian taxpaying population) made and claimed tax-deductible donations. In the previous year, 37.83% or 4.65 million taxpayers made and claimed a gift.
- On average, those individual taxpayers who make tax-deductible donations to DGRs donate approximately 0.34% of their taxable income. This has fallen from a high of 0.42% in 2007-08.

Gender:

- In 2009-10, 2,206,265 male taxpayers (or 34.58% of male taxpayers) made and claimed tax-deductible donations to DGRs totaling \$1.1 billion. 2,194,520 female taxpayers (or 36.58% of female Australian taxpayers) made and claimed tax-deductible donations to

¹⁰ The ATO Publication 'Taxation Statistics 2009-10' is in error at p.104 and p.109 where the decrease is stated as '6.3%' and '6.2%' respectively.

DGRs totaling \$818.57 million in 2009-10.

- The average tax-deductible donation made to DGRs and claimed by Australian male taxpayers in 2009-10 was \$519.22 and \$373.00 for Australian female taxpayers.
- On average, male Australian taxpayers who made tax-deductible donations to DGRs donated approximately 0.32% of their taxable income, compared to 0.37% for females.

State of Residence

- A total of 1,441,580 taxpayers in **New South Wales** claimed tax-deductible donations to DGRs of \$794.35 million. This amount represented 40.44% of the national total. The next largest donor state was **Victoria** whose taxpayers made and claimed tax-deductible donations to DGRs of \$511.44 million, representing 26.04% of the national total. **Queensland** taxpayers claimed tax-deductible donations totaling \$286.40 million, followed by **Western Australia** with \$161.16 million.
- **New South Wales** taxpayers made and claimed the largest average tax-deductible donation to DGRs of \$551.02 compared to the national average of \$446.31. **Australian Capital Territory** taxpayers had an average tax-deductible donation of \$497.71 closely followed by **Victoria** with an average gift of \$429.44. **Western Australia** taxpayers made and claimed an average tax-deductible donation of \$394.77 in 2009-10.

Taxpayers in **New South Wales** donated an average of 0.42% of their taxable incomes, followed by taxpayers in **the Australian Capital Territory** (0.40%) and **Victoria** (0.36%). This compares to the national average of 0.34%. Taxpayers in **Queensland** donated an average of 0.26% of their taxable incomes.

Income Bands:

- In 2009-10, the average taxable gift for all taxpayers was \$446.31. The average tax-deductible donation made and claimed by taxpayers in the \$40,001-\$45,000 income band was \$263.79, being 0.26% of their taxable income with 42.40% of taxpayers in this band claiming a tax deductible gift.

- The average tax-deductible donation made and claimed by taxpayers in the less than \$6,001 income band was \$621.77, with 6.27% of taxpayers in this band claiming a tax deductible gift.
- The average tax-deductible donation made to DGRs and claimed by individual taxpayers earning over one million per year was \$27,451.27 (compared to \$48,706.38 last year). Taxpayers earning over \$1 million donated approximately 0.81% of their taxable income to DGRs, compared to the national average of 0.34%.

Tax Deductible Gifts by Postcode

This year, for the fourth time, we have examined deductible gifts by postcode.

- The postcode with the highest total of tax deductible gifts for 2009-10 was **NSW 2095 (Manly, Manly East)** with \$37,897,508 in total, and an average per taxpayer of \$11,554 (the second highest average gift in the country). This is a significant decrease on last year's figure, in which VIC 3142 Hawksburn, Toorak claimed a total of \$66, 293, 491 deductible gifts and an average of \$17, 892 98 . In Victoria, the highest total of tax deductible gifts claimed was **VIC 3142 (Hawksburn, Toorak)** with \$17,777,198 claimed in total, with an average of \$5,378.88.
- The postcode with the highest percentage of taxpayers claiming a gift deduction was VIC 3433 (Monegeetta) with 50.00% of taxpayers in this postcode claiming a gift. This was followed by VIC 3432 (Bolinda) with 47.62%.

A database of all deductible gifts claimed between 2005 and 2010, fully searchable by postcode, can be found on the ACPNS website at

<http://www.qut.edu.au/business/acpns/publications>

Tax Deductible Gifts by Occupation

This year, for the fourth time, we are able to match occupations declared by taxpayers on their income tax returns with their deductible gifts. This should not be confused with sole trader occupations which has been available for some time, but only captures taxpayers who trade in a business under their own name (i.e. no corporate body or trust involved).

- The highest average gift deductions were claimed by Mixed Crop and Livestock Farmers (\$7,202.23) followed by Chief Executives and Managing Directors (\$4,173.74) and then Crop Farmers (\$2,832.58).
- The occupation with the highest total claimed gift deductions was Chief Executives and Managing Directors (\$162,691,721) followed by General Managers (\$42,691,712).
- The occupation with the highest deductible gift to taxable income ratio was Ministers of Religion (1.98%) followed by Visual Arts and Crafts Professionals (1.60%), and then Machine and Stationary Plant Operators (not further defined) (1.09%).
- The occupation categories with the highest percentage of donating taxpayers were Health Professionals (not further defined) (100%) and Police (72.65%) followed by School Principals (67.71%).

A database of all deductible gifts claimed between 2006 and 2010, fully searchable by occupation, can be found on the ACPNS web site at

<http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

Private Ancillary Funds (PAF)

The total number of PAFs increased by 6.9% to 879 during the 2009-10 income year. They received \$321 million in donations and distributed \$197 million, having a closing value of \$2,267 million.

2.0 WHAT IS A TAX-DEDUCTIBLE GIFT?

According to Division 30 of the *Income Tax Assessment Act 1997* (Cth) (ITAA 1997), taxpayers are entitled to claim a tax deduction for gifts (i.e. donations) made during the income year to endorsed Deductible Gift Recipients (DGRs). There are two elements which must be present in order to claim a tax-deduction:

- (a) it must be a gift; and
- (b) it must be made to a DGR.

The term "*gift*" is not defined in either the ITAA 1936 or 1997. As a consequence, it takes on its ordinary meaning.

On 20 July 2005, the ATO released *Taxation Ruling* TR 2005/13 'Tax Deductible Gifts – What is a Gift?' This taxation ruling supersedes several other taxation rulings and determinations and represents the most comprehensive taxation ruling issued by the ATO on the subject of tax-deductible gifts. TR 2005/13 contains 230 paragraphs, 81 worked examples and spans 47 pages.

For a gift to be a tax-deductible donation and claimed as an income tax deduction in personal income tax returns, the gift must usually have the following characteristics:

- there is a transfer of the beneficial interest in property;
- the transfer is made voluntarily;
- the transfer arises by way of benefaction; and
- no material benefit or advantage is received by the giver by way of return.

Generally, for a payment to be considered a gift it must be unfettered, that is, there must be no obligation to do anything in recognition of the gift and no expectation on the part of the donor to receive anything in return for the donation (i.e. no strings attached).

Where a payment constitutes a bona-fide gift, then the donor is entitled to claim the amount given as an income tax deduction under Division 30. In contrast, the following are **not** usually considered gifts:

- purchase of raffle or art union tickets;
- purchase of an item such as a mug, key ring or pen which is not merely a token that promotes the DGR or its activities;
- the cost of attending a fundraising dinner, even if the cost exceeds the value of the dinner. However, there are new contribution rules that apply since 1 July 2004 for minor benefits made to DGRs;
- payments to school building funds as an alternative to an increase in school fees;
- membership fees (except to political parties); and
- payments where the person has an understanding with the recipient that the payment will be used to provide a benefit to the donor.

However, since 1 July 2004 the government has allowed certain contributions, which do not fall under the strict definition of a gift, to be deductible. A deduction is now allowed where the donor receives a benefit in connection with the contribution, provided that certain conditions are met and the benefit does not exceed a specified limit. Broadly, this allows deductions for two separate types of contributions at a DGR fundraising event in Australia, namely:

- contributions made in return for a right to participate in a fundraising event (e.g. the purchase of a ticket to attend a charity ball, fete, dinner, performance or similar charitable fund-raising event); and
- contributions made by way of consideration for the supply of goods and services for successful bidding at a charity auction that is conducted by a deductible gift recipient.

2.1 Categories of Deductible Gift Recipients

Since 1 July 2000, pursuant to Subdivision 30-BA of the ITAA 1997, the Commissioner of Taxation must endorse both Income Tax Exempt Charities (ITECs) and DGRs.

If a DGR is not endorsed by the Commissioner, donors will be unable to claim income tax deductions for gifts made since 1 July 2000 under Division 30 of the ITAA 1997.

Sub-Division 30B of the ITAA 1997 outlines the 12 general categories of entities and funds that have been endorsed by the Commissioner of Taxation as DGRs. The general categories are:

- health (Section 30-20);
- education (Section 30-25);
- research (Section 30-40);
- welfare and rights (Section 30-45);
- defence (Section 30-50);
- environment (Section 30-55);
- the family (Section 30-70);
- international affairs (Section 30-80);
- sports and recreation (Section 30-90);
- philanthropic trusts (Section 30-95);
- cultural organisations (Section 30-100); and
- other recipients consisting of ancillary funds (Section 30-105).

Five new general categories of deductible gift recipient have been allowed since 1 July 2006:

- disaster relief;
- war memorials;
- animal welfare;
- charitable services; and
- educational scholarships.

In addition to the above general categories of funds, authorities, institutions and organisations, gifts of \$2 or more made to recipients specified in Sections 30-15 to 30-100 of the ITAA 1997 are also deductible to the donor.

However, these are only the general categories. This is not the full list of DGRs. Donors can check the status of a DGR by searching the Australian Business Register.¹¹ As at 31 October 2009 there were nearly 53,773 Tax Concession Charities but only about 27,028 qualify as DGRs able to give tax deductible receipts.

Only certain types of gifts are specifically made tax-deductible under Division 30. These include:

- gifts of \$2 or more (money);
- property which has been purchased by the donor less than 12 months before the gift was made;
- property valued by the Commissioner as over \$5,000;
- trading stock disposed of outside the ordinary course of business;
- cultural gifts, being property made under the Cultural Gifts Program;
- cultural bequests, being property made under the Cultural Bequests Program; and
- heritage gifts.

In order to claim the amount of their tax-deductible donation to a DGR, donors are required to keep records of their gifts. DGRs are not required by income tax law to issue receipts for deductible gifts, but most do, as the donor will need a receipt in order to substantiate the claim made.

2.2 New Philanthropic and Giving Taxation Initiatives

On 26 March 1999, the Prime Minister issued a press release announcing various income tax measures to encourage greater corporate and personal philanthropy in Australia. These new measures included:

¹¹ Australian Business Register. (2012). *ABN look up*. Retrieved May 30, 2012 from <http://www.abr.business.gov.au/>

- establishment of Prescribed Private Funds (PPFs) – now known as Private Ancillary Funds (PAFs);
- tax deductibility for gifts of property over \$5,000;
- 5-year averaging of donations;
- deductions for workplace giving;
- conservation covenants;
- capital gains tax exemption under the Cultural Gifts Program;
- deductions for fundraising dinners and similar events; and
- new DGR category of health promotion charities.

Each of these taxation incentives is discussed below in more detail.

Further incentives have been suggested and developed by the Prime Minister’s Community Business Partnership since 1999. These incentives which involve the taxation regime have been rolled out gradually since 1999.¹²

2.2.1 Private Ancillary Funds (PAFs) (formerly Prescribed Private Funds (PPFs))

A PPF is a fund established by will or trust instrument with:

- DGR status (i.e., gifts to it are deductible to the donor);
- normally, income tax exempt status (i.e., its income is exempt from income tax); and
- the ability to attract a variety of other Commonwealth, State and Territory tax and duty concessions.

There is no need for gifts to a PPF to be sought and received from the public and a PPF can be controlled by an individual, family or corporate group. This is a removal of a major barrier to philanthropy, as it was often difficult to satisfy the previous test of “public donations” before a fund would be endorsed as a DGR.

On 1 October 2009 a new regime began for PPFs. Existing PPFs became Private Ancillary Funds (PAFs) and they were taken to be endorsed as deductible gift recipients. The Minister

¹² The Prime Minister’s Community Business Partnership. (n.d.). *Taxation initiatives to encourage philanthropy*. Retrieved May 30, 2012 from http://www.fahcsia.gov.au/sa/communities/progserv/Documents/pmcbp_fs5.pdf

was given power to make guidelines about the establishment and maintenance of PAFs. Each trustee of an existing PPF was taken to have agreed to comply with PAF Guidelines. Only a constitutional corporation can be a trustee of a PAF.

The administration of PAFs was vested fully in the Commissioner of Taxation, subject to some transitional provisions. The Commissioner has power to:

- endorse PAFs as deductible gift recipients and tax concession charities or income tax exempt funds;
- revoke endorsement;
- impose administrative penalties on trustees, and their directors; and
- suspend, remove and replace trustees.

The legislative changes are contained in *Tax Laws Amendment (2009 Measures No. 4) Act 2009* (Cth) which received Royal Assent on 18 September 2009. The PAF Guidelines were signed on 28 September 2009 and a model trust deed was released soon after by the Australian Taxation Office.

The PAF Guidelines are a legislative instrument and so have legal effect, in contrast to the guidelines that applied to PPFs. PAFs must agree to comply with the Guidelines.

In each financial year, a PAF must distribute to deductible gift recipients an amount equal to at least 5% of the market value of its net assets as at the end of the previous financial year. The market value of the assets must be estimated as specified in the Guidelines.

A PAF must not acquire a collectable, may not carry on a business, and may not solicit donations from the public. A PAF is also effectively limited in the donations it can accept from 'outsiders'.

A PAF must have and maintain a current investment strategy and subject to some exceptions, may not borrow or maintain an existing borrowing. The trustee must prepare and maintain a current investment strategy meeting the requirements of the PAF Guidelines. Special obligations are also imposed on the independent responsible person on the board of directors of the trustee.

The Guidelines contain some exceptions/qualifications in respect of the above rules, and the Guidelines and Act contain transitional provisions in respect of certain PAFs that existed before 1 October 2009.

A dynamic graph of PPF growth is available on the Centre's web site at

<http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-statistics>

2.2.2 Gifts of Property Over \$5,000

From 1 July 2001 changes to the legislation enabled donors to claim a tax deduction for gifts of property held by the donor and valued at more than \$5,000 by the Commissioner of Taxation. This deduction was backdated to apply from 1 July 1999 and extends to property donated to approved environmental and heritage organisations. Previously, the deduction was only available where the property was purchased within 12 months of being donated.

Tax Laws Amendment (2007 Measures No. 2) Act 2007 made several amendments to the *Income Tax Assessment Act 1997* to promote philanthropy. To promote philanthropic giving, the Government announced in the 2006-07 Budget that it would allow a tax deduction for the donation of certain publicly listed shares to DGRs, extending the current gift provisions.

The amendments allow a tax deduction for donations of shares in listed public companies, which were acquired at least 12 months before the donation, and have a market value of \$5,000 or less. Donors can claim a deduction for the market value of the shares as at the day they made the gift.

2.2.3 5 Year Averaging of Donations

Donors now have the ability to spread the following types of gifts over a period of up to 5 income years:

- cash donations in excess of \$5,000 (which took effect from 1 July 2003);
- property valued by the Commissioner in excess of \$5,000 (which took effect from 1 July 1999); and

- cultural gifts made through the Cultural Gifts Program (which took effect from 1 July 1999).

2.2.4 Deductions for Workplace Giving

Workplace giving programs (which took effect from 1 July 2002) are designed to give employees the opportunity to make regular donations to a DGR through regular payroll deductions. Employees receive immediate tax benefits, as employers are able to reduce the amount of PAYG withholding tax from that employee's pay.

2.2.5 Conservation Covenants

Certain types of conservation covenants over land, entered into on or after 1 July 2002, will be eligible for an income tax deduction and concessional capital gains tax treatment.

2.2.6 The Cultural Gifts Program – Capital Gains Tax Exemption

Since 1 July 1999, bequests of property and gifts of cultural property made through the Cultural Gifts Program are exempt from capital gains tax, thus maximising the appreciated value of these gifts for tax deduction purposes.

2.2.7 Deductions for Fundraising Dinners and Similar Events

Since 1 July 2004, individual taxpayers are, in certain circumstances, able to receive a tax deduction for 'contributions' in the form of a ticket to a charity fundraising dinner. The deduction initially applied to contributions above \$250, where the value of the benefit received (for example, a meal or entertainment) was no more than 10% of the total contribution or \$100, whichever was less. The provision also relates to goods purchased at fundraising auctions.

Further changes were made from 1 January 2007 to reduce the minimum contribution threshold to \$150 (previously \$250), to allow a greater number of charities to use the measure for fundraising. The value of the minor benefit allowed was increased to 20 per cent of the gift – or ticket price – but not exceeding a value of \$150 (previously 10% not exceeding \$100).

2.2.8 Health Promotion Charities

A new DGR category known as Health Promotion Charities is entitled to the same benefits as Public Benevolent Institutions. This category commenced in 2002, but is back-dated to the 1997/98 year. It allows a tax deduction for gifts to charitable institutions whose principal activity is to promote the prevention or the control of behaviour that is harmful or abusive to human beings.

2.2.9 Donations to political parties and other candidates

Before 22 June 2006, former item 3 in the table contained in section 30-15(2) ITAA 1997 provided that a deduction to a political party registered under *Commonwealth Electoral Act 1918* Pt XI may be allowable but was limited to \$100 and could not be claimed by a company. From 22 June 2006, under Subdiv 30-DA ITAA 1997:

- the tax deductible threshold for political contributions is \$1,500 for an income year;
- deductions are allowed for contributions made to political parties registered under state and territory, as well as federal, electoral legislation;
- gifts to independent candidates and independent members may be deductible; and
- companies may be entitled to deductions.

Tax Laws Amendment (2008 Measures No. 1) Bill 2008 was passed by the House of Representatives on 21 February 2008 and introduced to the Senate on 11 March 2008. Schedule 1 of the Bill amends the income tax law to remove tax deductibility for contributions or gifts to political parties, independent members and candidates. The measure applies in relation to contributions and gifts made on or after 1 July 2008. The Senate referred the provisions of Schedule 1 to the Joint Standing Committee on Electoral Matters for inquiry and report by June 2009. Further, the *Tax Laws Amendment (Political Contributions and Gifts) Bill 2008* was passed by the Senate on Tuesday, 3 February 2009 with amendments. Individual taxpayers will still be able to claim a tax deduction for such gifts to \$1,500 due to amendments.

2.2.10 Five new general categories of deductible gift recipient from 1 July 2006:

- **Australian disaster relief funds** – public funds for relief of people in distress as a result of a declared disaster which occurred in Australia;
- **animal welfare charities** – charitable institutions that provide short-term direct care and/or rehabilitate certain animals;
- **charitable services institutions** – charitable institutions that would be public benevolent institutions but for their health promotion and/or harm prevention activities;
- **war memorial repair funds** – public funds established and maintained for the reconstruction or critical repair of a qualifying war memorial; and
- **developed country disaster relief funds** – public funds established by a public benevolent institution for relief of people in distress as a result of a declared disaster in a developed country.

2.2.11 Educational Scholarships

From 1 July 2006, a public fund established for charitable purposes is eligible for endorsement as a DGR by the Commissioner if its sole purpose is to provide money for scholarships, bursaries or prizes to which section 30-37 of the ITAA 1997 applies.

A scholarship, bursary or prize to which the section applies is one which:

- may only be awarded to Australian citizens, or permanent residents of Australia, within the meaning of the *Australian Citizenship Act 1948*;
- is open to individuals or groups of individuals throughout a region of at least 200,000 people, or throughout at least an entire state or territory;
- promotes recipients' education in either or both of:
 - pre-school courses, primary courses, secondary courses or tertiary courses,
 - educational institutions overseas, by way of study of a component of one of the above courses; and
- is awarded on merit or for reasons of equity (e.g. for students who are experiencing financial disadvantage or hardship).

Scholarships and bursaries are ongoing or one-off benefit payments for school fees, textbooks and related educational expenses such as uniforms or travel. A prize is an award of money or property that is usually conferred for reasons of merit such as academic achievement, but may also be for reasons of equity.

2.2.12 Share Gifts

From 1 July 2007, if you make a gift of listed shares valued at \$5,000 or less that you acquired at least 12 months earlier, you could be eligible to claim a deduction. For the gift to be tax deductible, **all** of the following requirements must be met:

- The shares were acquired in a listed public company;
- When the shares were gifted, they were listed for quotation on the official list of an Australian stock exchange;
- The shares were gifted to a deductible gift recipient;
- The shares were acquired at least 12 months before they were gifted; and
- The market value of the shares was \$5,000 or less on the day they were gifted.

2.3 Prescribed Ancillary Funds¹³ (PAF) – 2007-2010

PAFs are trusts to which taxpayers can make tax deductible donations.¹⁴ The term *prescribed private fund* is defined in the taxation legislation and has some similarities with the US private family foundation. The **sole** purpose of a PAF must be to provide money, property or benefits to funds, authorities or institutions, which are deductible gift recipients (DGRs).

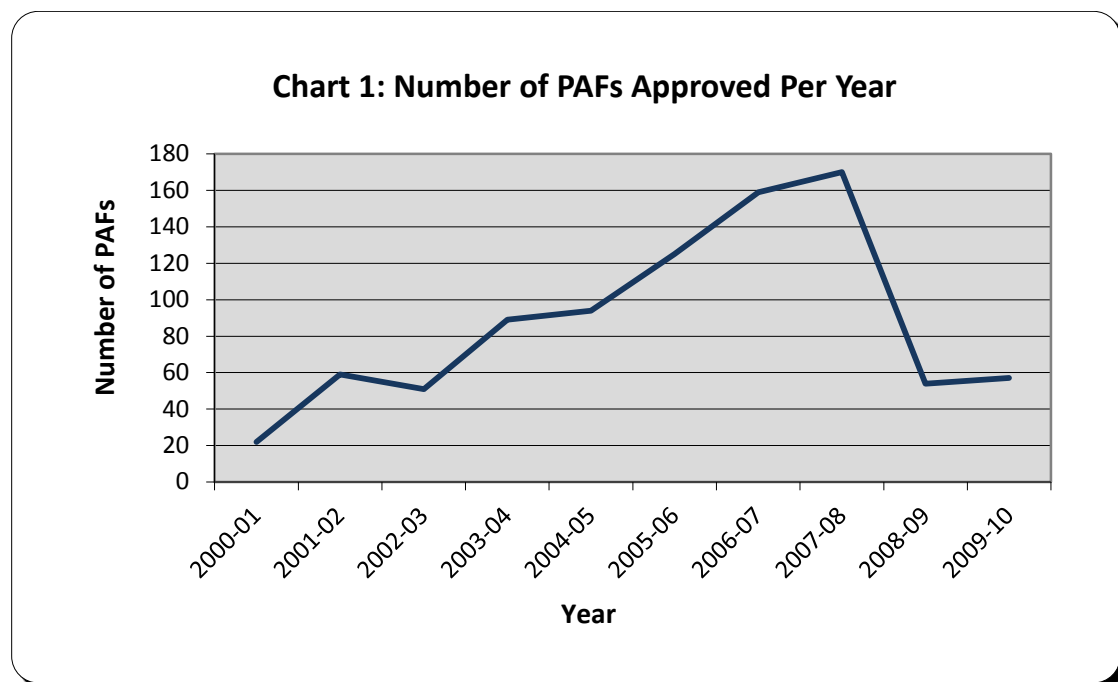
Table 1: Numbers of PAFs, donations received, distributions made and closing values					
Date	Number of PAFs approved in the year	Total number of PAFs approved	Donations received (\$m)	Distributions made (\$m)	Closing value (\$m)
2000-01	22	22	79.13	0	78.62
2001-02	59	81	53.04	6.71	133.71
2002-03	51	132	53.18	18.42	179.33
2003-04	89	221	155.66	27.46	332.02
2004-05	94	315	192.68	57.42	525.90
2005-06	125	440	348.03	74.21	848.51

¹³ On 1 October 2009, existing Prescribed Private Funds (PPFs) became Private Ancillary Funds (PAFs).

¹⁴ PPFs were part of the Howard Government's response to the report on philanthropy in Australia by the Business and Community Partnerships Working Group on Taxation Reform dated 26 March 1999.

2006-07	159	599	533.10	133.38	1,483.93
2007-08	170	769	727.57	129.47	1,889.64
2008-09	54	822	272.00	153.00	2,016.00
2009-10	57	879	321.00	197.00	2,267.00

As at 31 October 2010 there were 879 PAFs approved or merely waiting formal legislative approval notification with 57 new PAFs approved, representing a 5.6% increase from the previous financial year (see Charts 1 and 2). The slowing of PAF creation may be due to the unsettled global economic climate as well as the prolonged Treasury reform process applied to PAFs which covered new distribution and governance arrangements.



As can be seen in Chart 3, for the year ending 30 June 2010, a total of \$321 million was donated to PAFs. This represents an 18.02% increase in donations from the previous 2008-2009 financial year, during which \$272 million dollars was donated. Donations to and distributions from PAFs in 2009-10 increased with a closing value of \$2.3billion. Distributions in 2009-10 reached \$197 million which is the highest level to date (see Chart 4). The closing value by year is displayed in Chart 5.

Chart 2: Total Number of PAFs Approved By Year

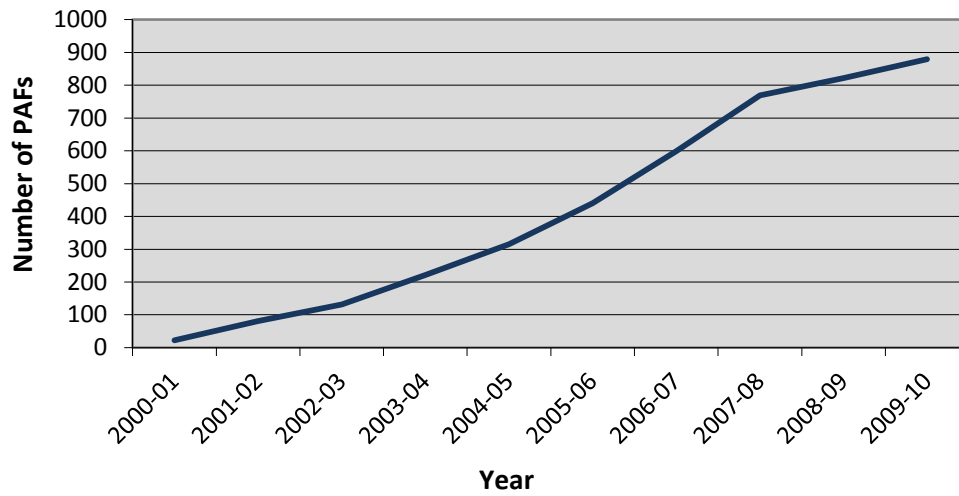


Chart 3: Donations Received By Year

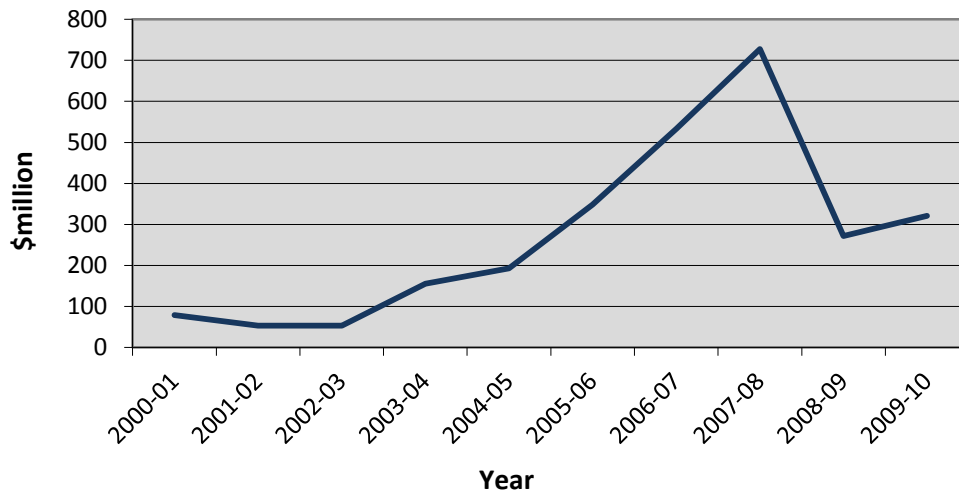


Chart 4: Distributions Made By Year

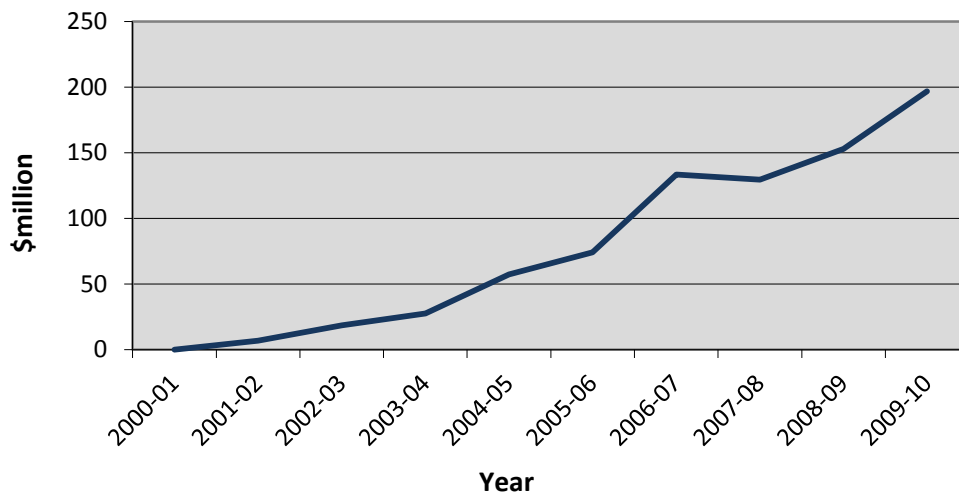
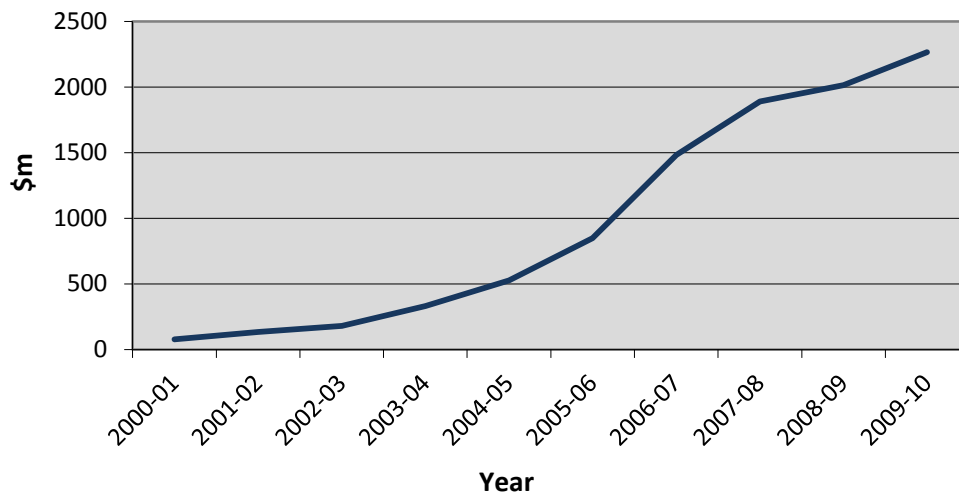


Chart 5: Closing Value By Year



In 2009-10 PAF distributions significantly increased to DGR categories of Research (\$3m to \$25m), International affairs (\$14m to \$23m) and Cultural organizations (\$19m to \$26m). There were distribution decreases to Welfare (\$56m to \$51m) and Sport (\$2m to \$.3m). Overall welfare (\$256m) has received the most distributions over the years, followed by cultural organizations (\$110m) and education (\$101m).

Table 2: Distributions made to deductible gift recipients by category of recipient

DGR General categories	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	Total
Health	534,141	390,113	1,382,296	2,442,957	5,775,830	7,832,183	9,803,167	14,473,540	18,520,332	61,154,558
Education	851,036	3,451,638	4,234,797	12,605,664	12,242,161	9,873,819	16,206,527	19,926,319	21,432,187	100,824,149
Research	199,800	577,732	1,322,925	598,928	2,001,817	2,353,085	11,597,567	2,921,935	25,201,891	46,775,679
Welfare	2,780,203	8,315,269	9,593,833	23,518,609	23,047,455	36,946,138	44,355,002	56,201,850	50,920,667	255,679,026
Environment	176,000	541,253	1,057,177	1,917,820	5,797,762	7,636,862	14,107,795	14,580,249	13,080,224	58,895,142
International Affairs	121,020	417,707	4,008,264	4,872,084	4,852,781	5,885,893	11,159,253	14,317,913	23,331,025	68,965,939
Sport & Recreation	0	0	0	0	84,500	41,380	463,500	1,986,969	317,635	2,893,984
Philanthropic Trusts	0	0	0	0	0	0	0	0	0	0
Cultural Organisations	761,345	2,549,380	2,893,616	2,310,460	5,239,626	39,929,082	10,943,058	18,740,509	26,417,358	109,784,433
Fire & emergency organisations	0	0	0	0	0	0	0	13,000	0	13,000
Other	1,055,280	1,186,752	1,597,455	3,200,675	5,230,387	13,458,639	14,100,530	1,779,140	7,807,042	49,415,900
Ancillary Fund DGRs	198,800	955,770	939,054	2,426,941	5,271,341	5,762,247	6,958,664	7,153,762	4,631,412	34,297,990
Not a DGR	0	25,048	124,100	888,662	2,117,903	418,048	298,267	1,252,612	944,900	6,069,540
Not a DGR but a TCC	0	0	0	0	0	6,080	270,872	1,256,764	0	1,533,716
Other unknown	14,350	9,500	304,700	2,648,465	12,797,625	3,278,401	306,000	639,300	4,839,698	24,838,039
Total	6,691,975	18,420,162	27,458,217	57,431,265	84,459,188	133,421,856	140,570,201	155,243,860	197,444,370	821,141,094

Notes: 'Other unknown' includes donations to 'family', 'defence', 'industry, trade and design', 'philanthropic trusts' and specifically listed DGRs that were not able to be otherwise classified.

Further information on broad categories of DGRS is available from table 3.

Table 3: General Categories of DGR	
Health	Public hospital, Nonprofit hospital, Public fund for public and non-public hospitals, Public authority for research, Public institution for research, Health promotion charity
Education	Public university, Public fund for the establishment of a public university, Higher education institution, Residential educational institution, Commonwealth residential educational institution, Affiliated residential educational institution, TAFE, Public fund for religious instruction in government schools, Roman Catholic public fund for religious instruction in government school, School building fund, Public fund for rural school hostel building, Life education company
Research	Approved research institute, The Commonwealth
Ancillary fund DGRs	
Welfare and rights	Public benevolent institution, Public fund for benevolent institutions, Public fund for persons in necessitous circumstances
Environment	Public fund on the Register of Environmental Organisations
International Affairs	Overseas aid fund
Sports and Recreation	Guides branch, Scouts branch
Cultural organisations	Public fund on the Register of Cultural Organisations, Public library, Public museum, Public art gallery, Institution consisting of a public library, public museum and a public art gallery or of any two of them
Other unknown	Public fund for approved marriage guidance organization, the Commonwealth or a State, Public institution or public fund for members of the armed forces

3.0 TAX-DEDUCTIBLE DONATIONS BY INDIVIDUAL TAXPAYERS 2009-10

This section of the paper analyses the nature and extent of tax-deductible donations to DGRs claimed by Australian individual taxpayers in their 2009-2010 income tax returns.

As mentioned in the Executive Summary, the information presented is based on the amount and type of tax-deductible donations made to DGRs and claimed by Australian individual taxpayers for the period 1 July 2009 to 30 June 2010. This information has been extracted mainly from the ATO's publication *Taxation Statistics.2009-2010*.¹⁵ The 2009-10 report is the latest report that has been made publicly available.

This study uses information based on published ATO material and represents only the extent of tax-deductible donations made to DGRs and claimed by Australian taxpayers at Item *D8 Gifts or Donations* in their individual income tax returns for the 2010 income year, and that have been processed by 31 October 2011. The data do not include corporate taxpayers as there is no provision on corporate taxpayers' tax returns to disclose gifts made to DGRs. Expenses such as raffles, sponsorships, fundraising purchases (e.g., sweets, tea towels, special events) or volunteering are generally not deductible as 'gifts'.

The *Giving Australia* Report used a more liberal definition of gift to arrive at an estimated total of giving at \$11 billion for 2005 (excluding Tsunami giving of \$300 million). The \$11 billion total comprised \$5.7 billion from adult Australians, \$2 billion from charity gambling or special events and \$3.3 billion from business sources.¹⁶

¹⁵ The data represent information in tax returns for the 2009-10 year processed by the ATO as at 31 October 2011. It also includes some additional data supplied directly by the ATO to ACPNS researchers.

¹⁶ The Prime Minister's Community Business Partnership. (2005). *Giving Australia: Research on philanthropy in Australia*. Retrieved May 30, 2012 from <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources>

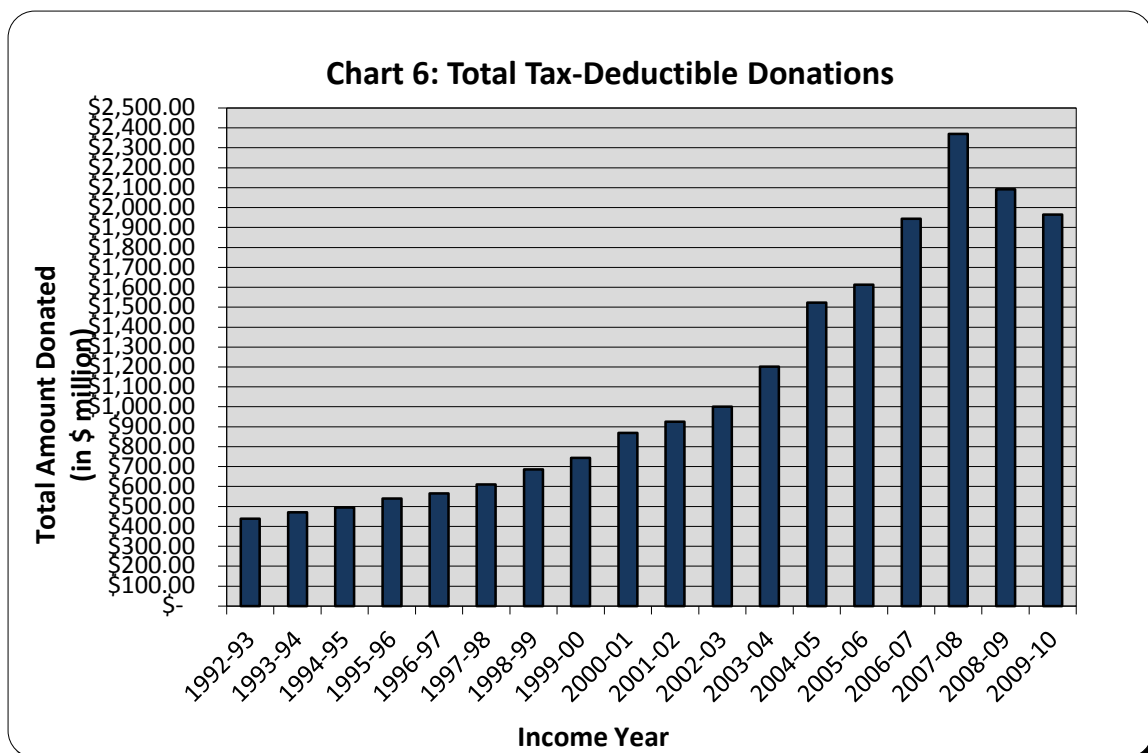
3.1 Individual Taxpayer Donations

Table 1 in the Appendix to this paper (which forms the basis of Charts 1 to 6) contains data relating to the amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2009-10 income tax return and revised data for previous income years.

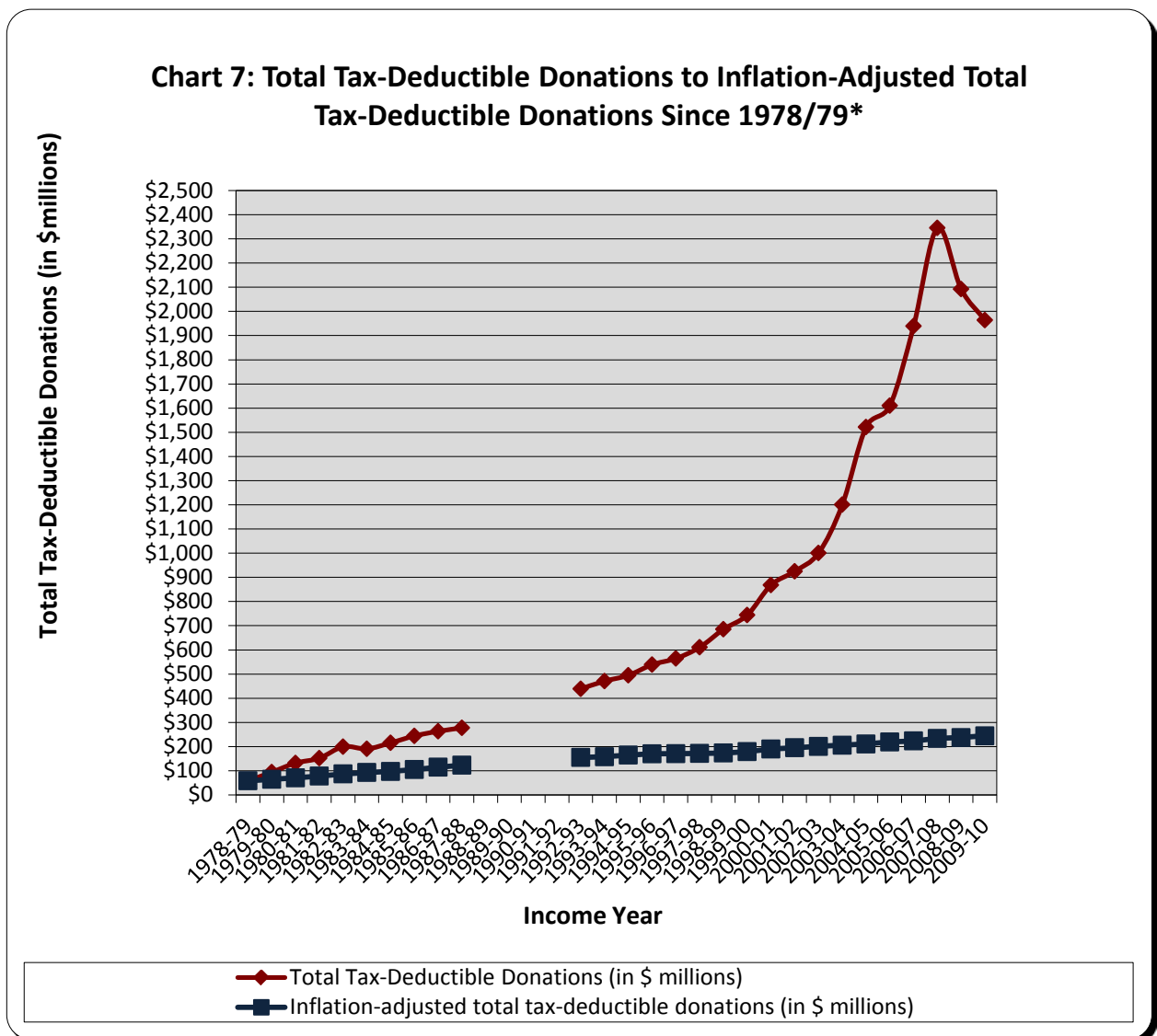
According to ATO Statistics, in 2009-10 a total of 4.40 million individual taxpayers made and claimed tax-deductible donations to DGRs totaling \$1.96 billion. This represented a decrease from the previous income year's total of \$2.09 billion.

Gift deductions represent 6.60% of all personal taxpayer deductions. This compares to deductions for tax agent fees claimed by Australian taxpayers in 2009-10, which totaled \$2.02 billion, or 6.78% of all personal taxpayer deductions.

Chart 6: Total Tax-Deductible Donations shows a fifteen year comparison of the total amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers between the 1993-94 and 2009-10 income years.



As *Chart 7* below, depicts, using a base year of 1978-79, the actual total tax-deductible donations made by Australian taxpayers far exceeds inflation as measured by the Consumer Price Index (CPI).



*Disclosure of tax-deductible donations was not required in income tax returns from 1988-1992.

Chart 8 (overleaf): Percentage of Donating Taxpayers to Total Taxpayers reveals that in 2009-10, 35.55% of the Australian taxpaying population (or 4.40 million Australian taxpayers) made and claimed tax-deductible donations. Put another way, about one in three Australian taxpayers donated money to DGRs and claimed tax deductions for these amounts during the 2009-10 income year.

Chart 8: Percentage of Donating Taxpayers to Total Taxpayers

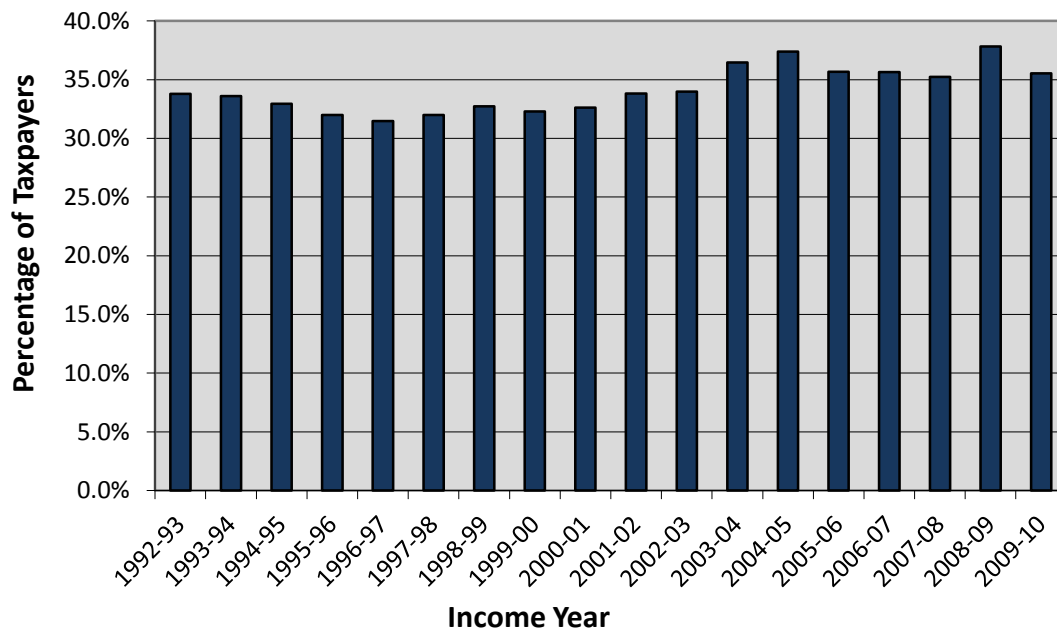


Chart 9 Total Donating Taxpayers to Total Taxpayers shows the number of taxpayers who claimed tax-deductible donations to DGRs against the total number of taxpayers in 2009-10.

Chart 9: Total Donating Taxpayers to Total Taxpayers

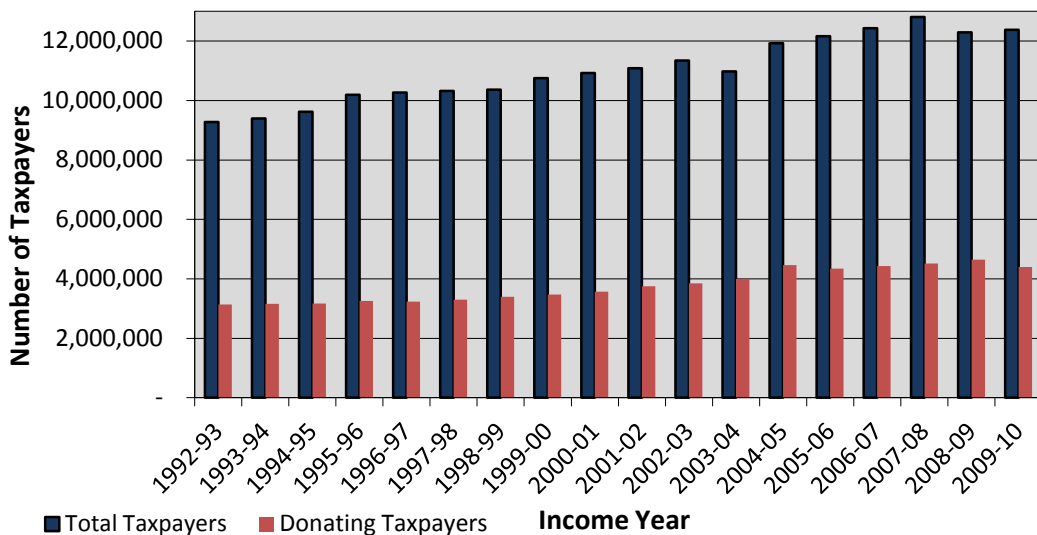


Chart 9 reveals that since 1995-96, the number of donating Australian taxpayers has increased from 3,259,235 to 4,400,785, whilst, in comparison, the total number of taxpayers (both taxable and non-taxable) has increased from 10,188,615 to 12,380,030 for the same period.

This leads to the conclusion that the number of donating taxpayers (31.99% in 1995-96 to 35.55% in 2009-10) is more than keeping pace with the total numerical growth of Australian individual taxpayers. The number of taxpayers claiming a deductible gift in 2009-10 decreased by 248,860 (5.35%) with, the percentage of total taxpayers claiming a tax-deductible gift decreasing this year after increasing in 2008-09 for the first time in three years (37.83% in 2008-09; 35.47% in 2007-08; 36.65% in 2006-07; and 35.67% in 2005-06). In the year of the Tsunami, participation jumped from 33.98% to 36.47%.

Chart 10: Average Tax-Deductible Donation shows a comparison of the average tax-deductible donation made to a DGR and claimed by individual Australian taxpayers from 1992-93 to 2009-10. The average tax-deductible donation made to DGRs and claimed by Australian taxpayers for 2009-10 was \$446.31. This represented a decrease since the previous income year, in which the average donation was \$450.05

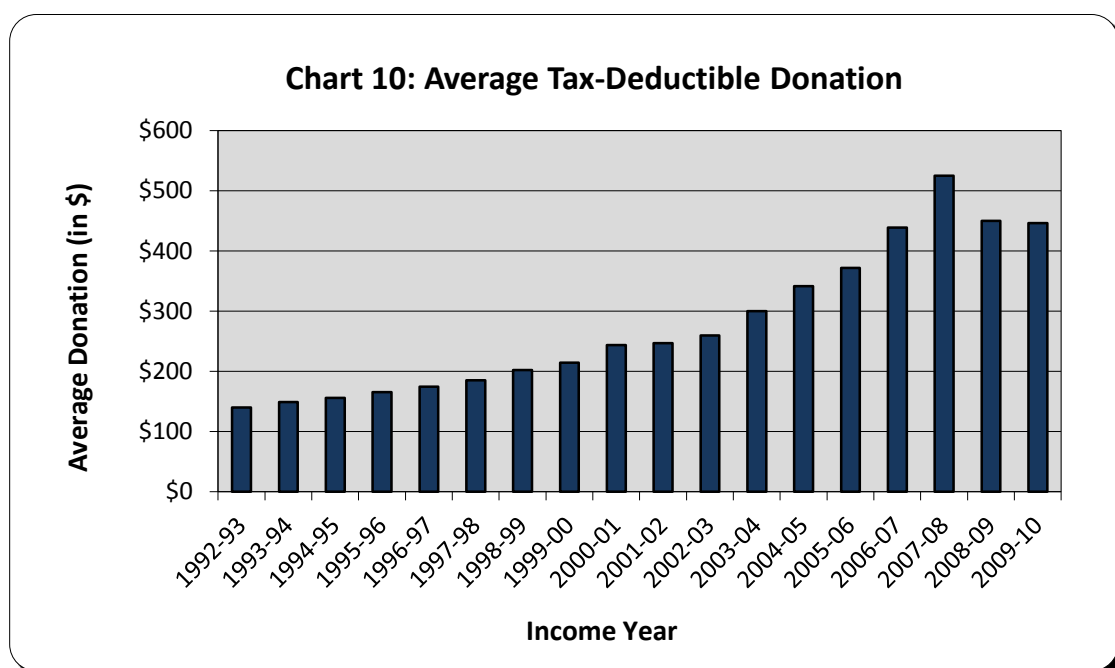
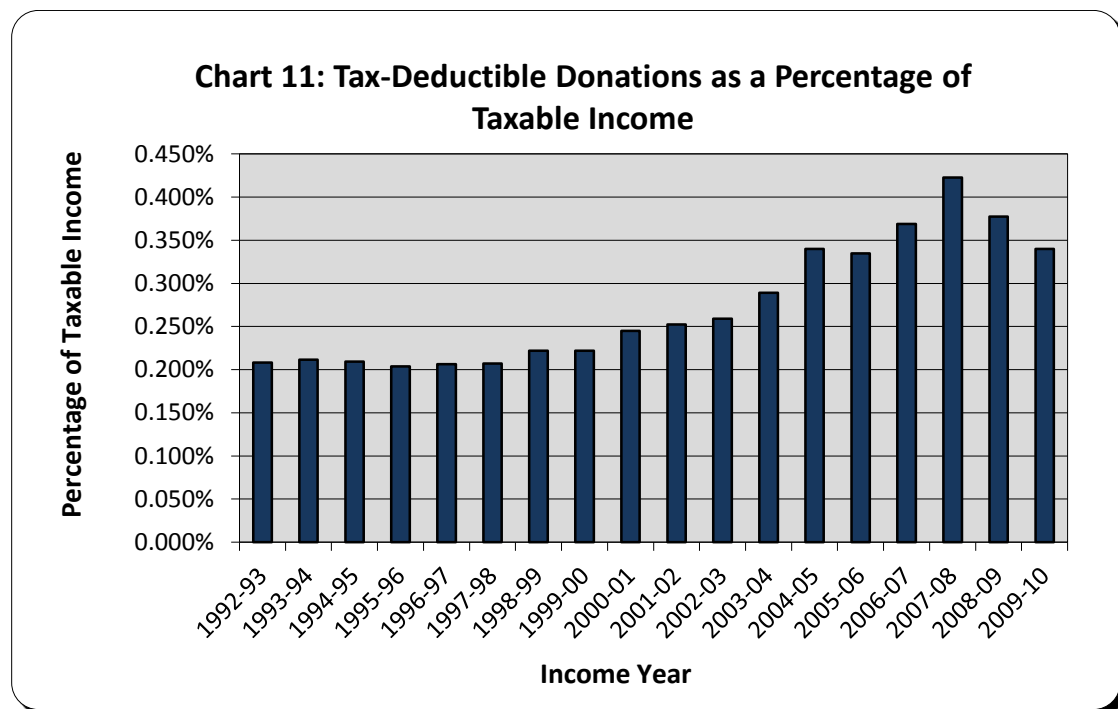


Chart 11: Tax-Deductible Donations as a Percentage of Taxable Income graphs the percentage of taxable income that Australians donate to DGRs and claim as tax deductions.



The chart reveals that in 2009-10, on average, those individual taxpayers who make tax-deductible donations to DGRs donate 0.34% of their taxable income. This represented a decrease of 9.92% from the previous income year, in which the average percentage of taxable income donated was 0.38%. While the percentage of income donated had been increasing every year this decade up until 2007-08 with the exception of 2005-06 where revised figures resulted in a decrease, the results from 2008-09 and this year suggest a decreasing trend.

The ATO also provides data on gifts as a percentage of total income. More than half of the taxpayers claiming gifts fall in the bracket between 0-0.25% accounting for \$152,035,039 or 7.74% of claimed deductible gifts. Those who claim more than 10% of their total income as deductible gifts account for 30.85% of all deductible gifts.

Table 4: Individuals' gifts as a percentage of total income, for the 2009-10 income year

Percentage of taxable income claimed as a deductible gift	No. of claiming taxpayers	\$ value of gifts
More than 0 to 0.25	2,451,380	152,035,039
More than 0.25 to 0.5	673,495	153,919,514
More than 0.5 to 0.75	348,775	134,889,697
More than 0.75 to 1	216,795	112,488,541
More than 1 to 2	368,930	273,368,671
More than 2 to 3	124,810	144,915,137
More than 3 to 4	61,265	94,763,329
More than 4 to 5	35,610	69,899,952
More than 5 to 6	23,265	54,907,672
More than 6 to 7	17,165	50,330,343
More than 7 to 8	13,345	46,324,679
More than 8 to 9	10,210	37,618,757
More than 9 to 10	8,155	32,611,995
More than 10	47,585	606,030,838
Total	4,400,785	1,964,104,164

Source: Table 3 – Individuals gifts' as a percentage of total income, Australian Taxation Office (2012) Taxation Statistics 2009-10)

Table 5: Workplace Giving Programs 2009-10

Total number of employees employed by workplace giving employers (no.)	2,504,598
Number of employees using workplace giving (no.)	101,204
Total donations given using workplace giving (\$m)	23

3.1.1 Summary and Discussion

Based on the data extracted from Table 1 in the Appendix (comprising Charts 1 to 6), our analysis reveals that Australians giving has slowed in total for the second year in a row.

There has been an decrease in the percentage of taxpayers claiming a tax deductible gift in 2009-10 compared to 2008-09. While less Australians are claiming tax-deductible donations, the value of these donations is has also decreased relative to 2007-08 and 2008-09.

3.2 Individual Taxpayer Donations by GENDER

Table 2 in the Appendix to this paper (which forms the basis of Charts 7 to 10) contains data relating to the amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2009-10 income tax return according to gender.

Chart 12 shows the *Total Tax-Deductible Donations by Gender*. In 2009-10, 2,206,265 male taxpayers made and claimed tax-deductible donations to DGRs totaling \$1.1 billion. This represented 58.32% of the total tax deductible donations made and claimed in 2009-10. A total of 2,194,520 female taxpayers made and claimed tax-deductible donations to DGRs totaling \$818.57 million in 2009-10.

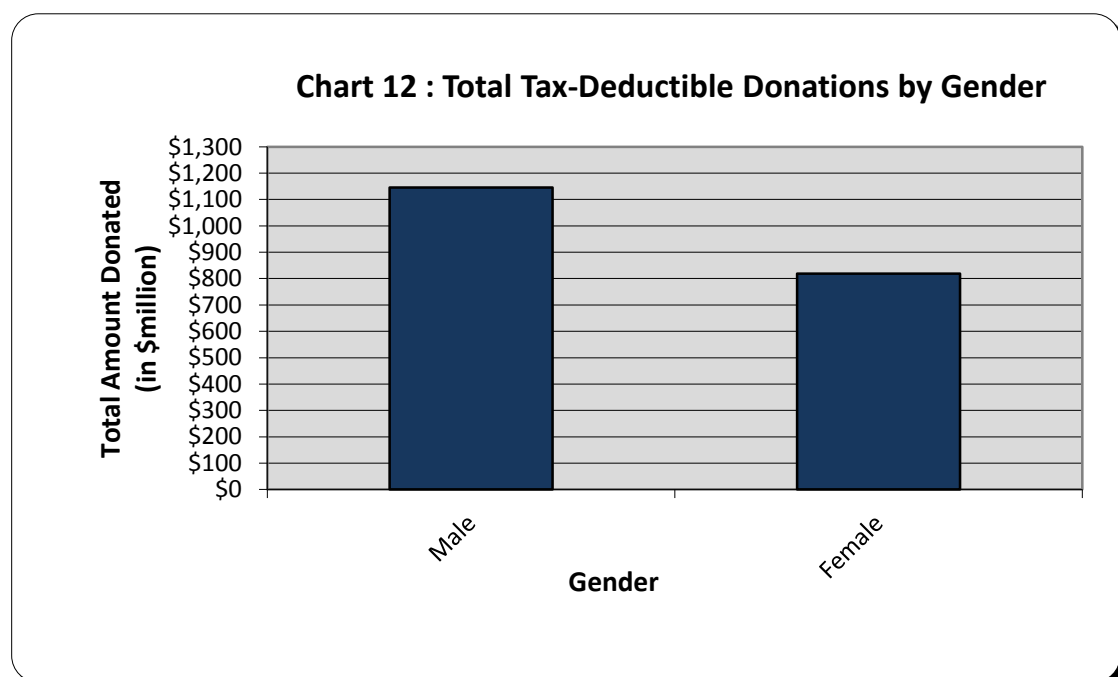


Chart 13: Percentage of Donating Taxpayers to Total Taxpayers by Gender reveals that in 2009-10, 34.58% of Australian male taxpayers and 36.58% of Australian female taxpayers made and claimed tax-deductible donations to DGRs. The combined average was 35.55%.

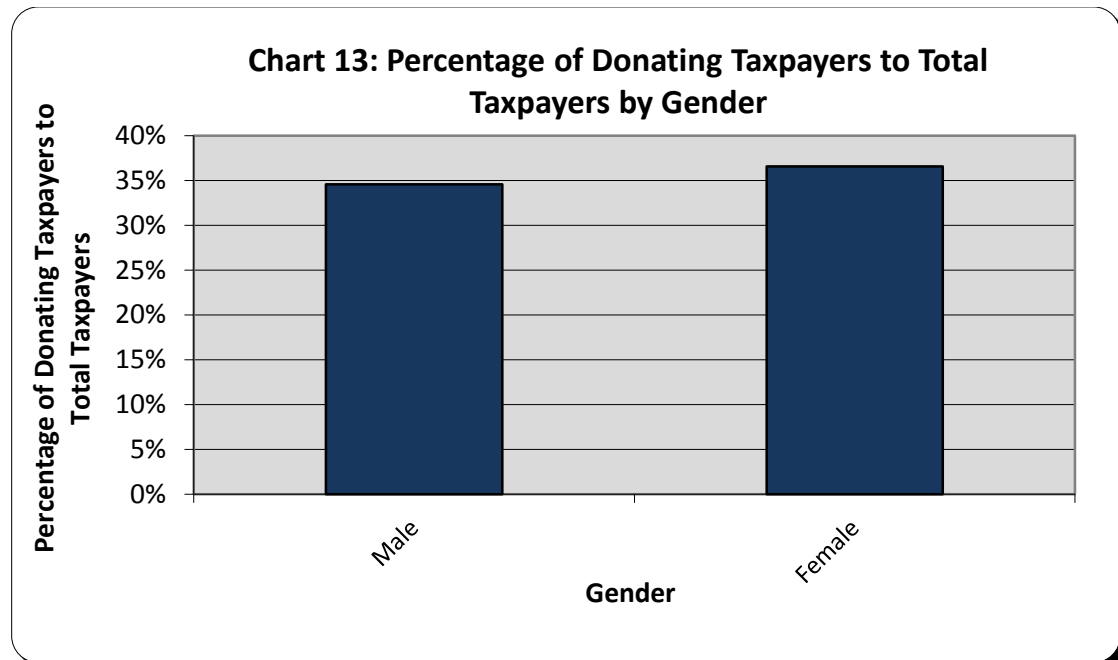


Chart 14: Average Tax-Deductible Donation by Gender reveals that the average tax-deductible donation made to DGRs and claimed in 2009-10 by Australian male taxpayers was \$519.22, while the average tax-deductible donation for Australian female taxpayers was \$373.00. These figures represent a 0.39% decrease in the average donation claimed by males in 2008-09 and a 1.25% decrease for females.

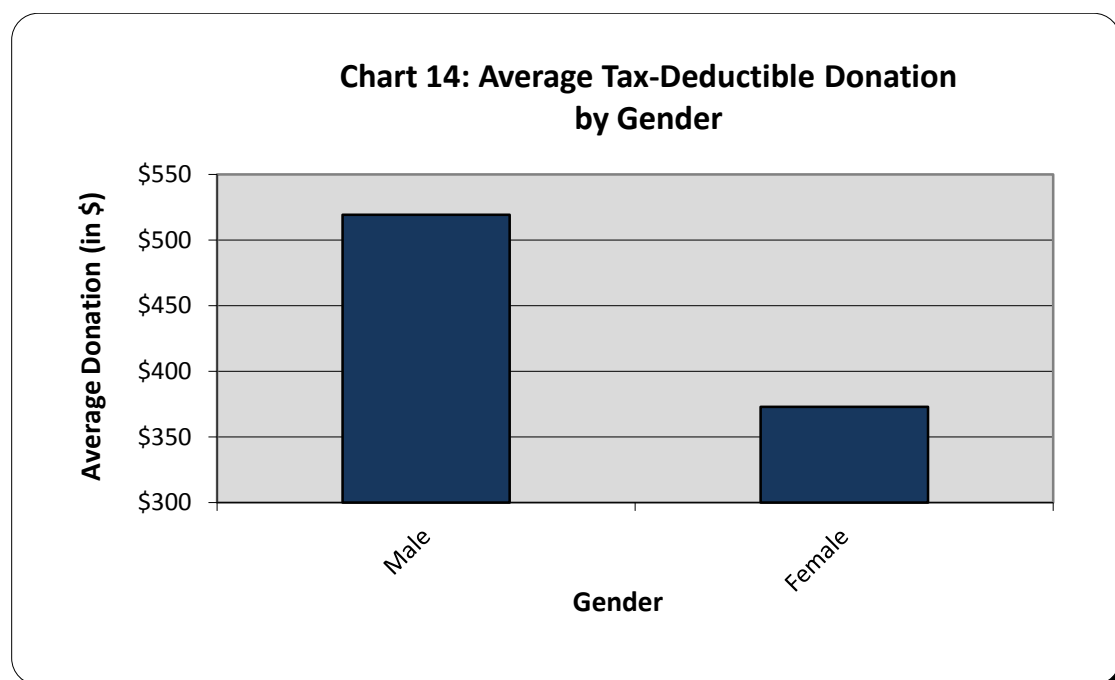
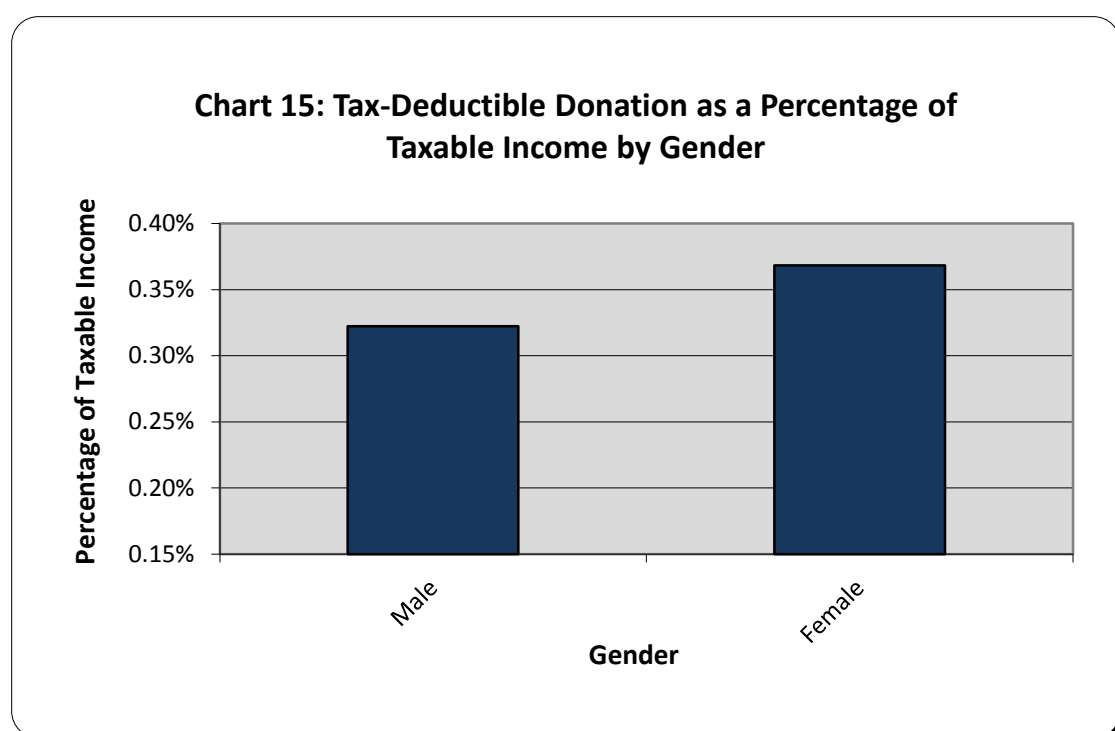


Chart 15: Tax-Deductible Donations as a Percentage of Taxable Income by Gender graphs the amount of tax-deductible donations made relative to the taxpayers' taxable income. The chart reveals that in 2009-10, on average, male Australian taxpayers who donated to DGRs claimed 0.32% of their taxable income in tax-deductible donations, while female taxpayers who made donations to DGRs claimed 0.37% of their taxable income.



For the first time the ATO has provided gift deduction data by age range and gender. Some matters are of note from the data, such as the 158,105 tax deductible gift claimants aged 75 years or more (3.59% of the taxpayers group) accounted for the highest average gift of \$1,645.47 with the total value of gifts from this age group amounting to \$260.16 million. At the other end of the scale, 18-25 year old group had 352,365 deductible gift claimants with an average gift of \$155.86.

Chart 16: Average Tax-Deductible Donation by Age and Gender reveals that the average tax-deductible donation made to DGRs and claimed in 2009-10 by Australian male taxpayers and female taxpayers increases with age. One exception to this is males in the 65 to less than 70 years old age bracket donated more than males in the 70 to less than 75 years age bracket. This figure suggests males and females aged 75 years or more had the highest average tax-deductible donation compared to all age brackets.

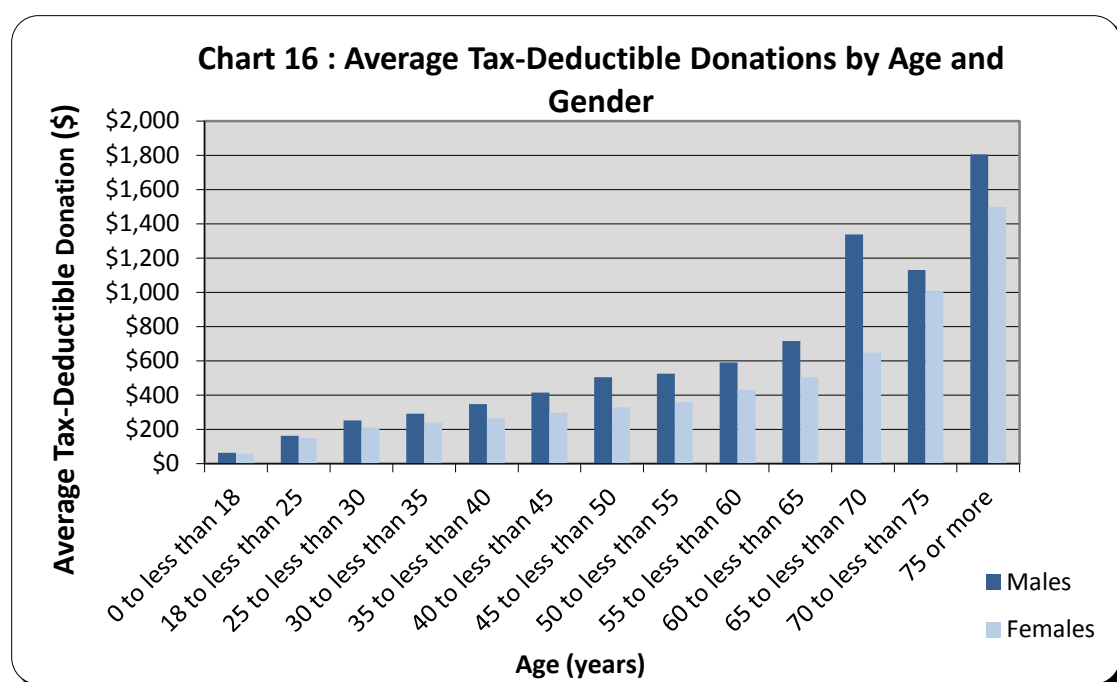


Chart 17 overleaf: Total Tax-Deductible Donation by Age and Gender reveals that the average tax-deductible donation made to DGRs and claimed in 2009-10 by Australian male taxpayers and female taxpayers follows an unusual pattern increasing with age until approximately 60 to less than 65 years where it tapers off before increasing again at the 75 years or more age bracket.

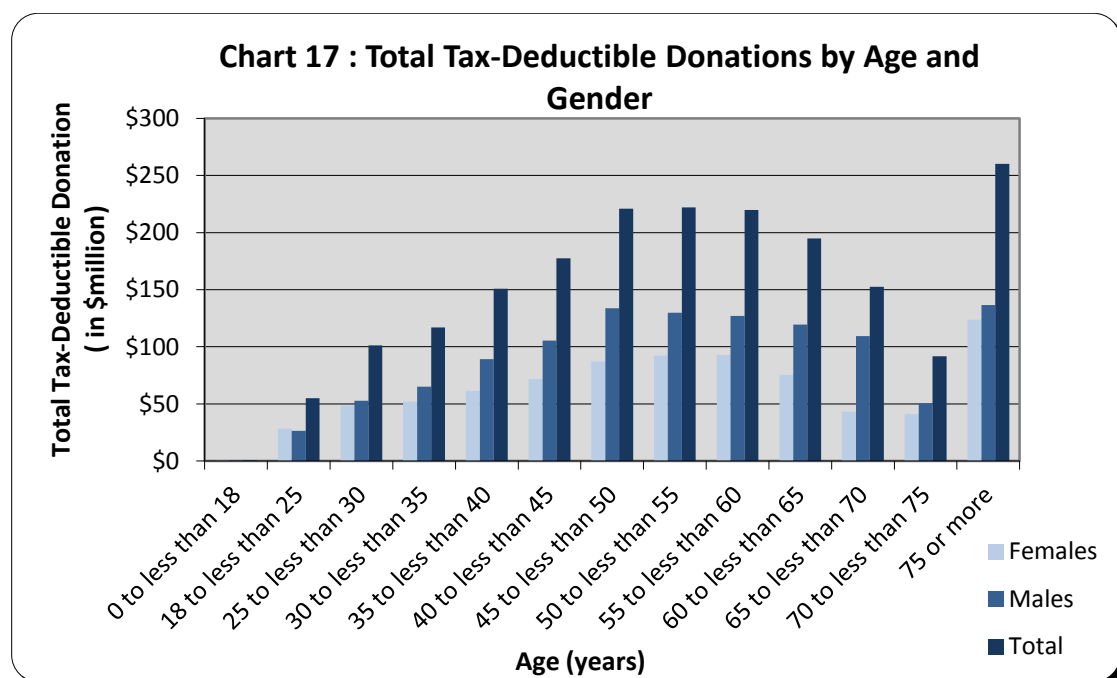
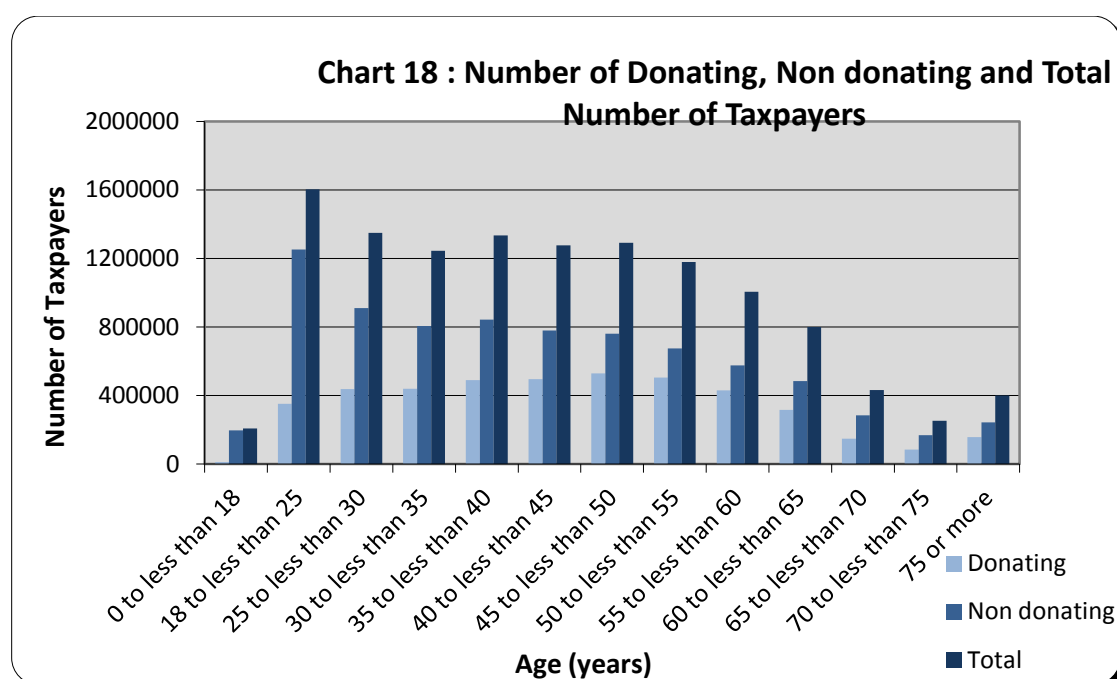


Chart 18: Number of Taxpayers reveals that the number of taxpayers is highest in the 18 to less than 25 years age bracket. This age bracket has the highest number of non donating taxpayers. The number of taxpayers gradually decreases with increasing age, although there are some fluctuations (small increases) in some age brackets.



3.2.1 Summary and Discussion

Based on the data extracted from Table 2 in the Appendix (forming the basis of Charts 7 to 10), our analysis reveals that there is little difference in the amount of tax-deductible giving between male and female Australian taxpayers.

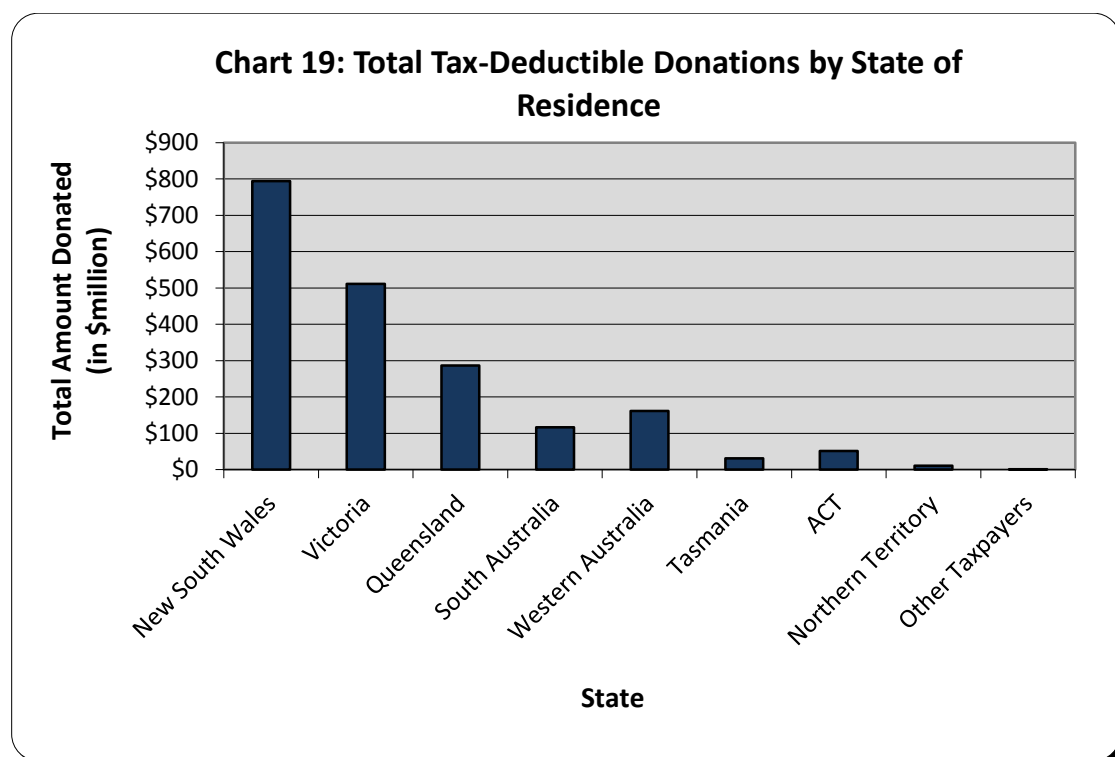
Whilst more male taxpayers made and claimed tax-deductible donations to DGRs than female taxpayers (both in terms of total and average tax-deductible donations), female taxpayers donated more to DGRs when expressed as a percentage of their respective taxable incomes than males (0.32% for males and 0.37% for females). The percentage change in average tax-deductible donations between 2008-09 and 2009-10 was slightly lower for males (0.39% decrease) compared to females (1.25% decrease).

In terms of donating taxpayers as a percentage of total taxpayers expressed by gender, our analysis revealed very little difference between the percentages of donating male and female taxpayers. In 2008-09, 34.58% of male taxpayers made and claimed tax-deductible donations to DGRs compared to 36.58% of female taxpayers. The combined average was 35.55%.

3.3 Individual Taxpayer Donations by STATE OF RESIDENCE

Table 3 in the Appendix to this paper (which forms the basis of Charts 11 to 14) contains data relating to the amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2009-10 income tax returns according to their state of residence¹⁷.

Chart 19: Total Tax-Deductible Donations by State of Residence reveals that in 2009-10, **New South Wales** taxpayers claimed the highest total value of tax-deductible donations to DGRs.

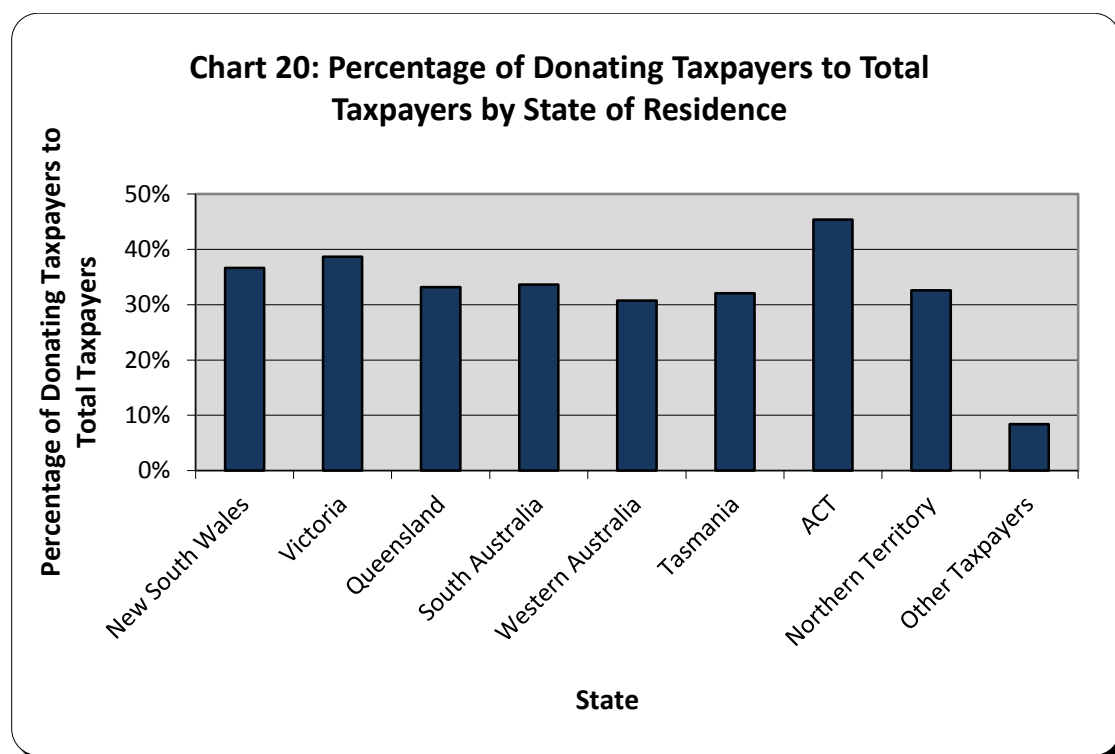


In 2009-10, a total of 1,441,580 taxpayers in New South Wales claimed tax-deductible donations to DGRs totalling \$794.35 million. This amount represented almost 40.44% of the national total. The next largest donor state was Victoria with 1,190,945 taxpayers claiming tax-deductible donations to DGRs of \$511.44 million, representing 26.04% of the national total.

Overall, 824,225 Queensland taxpayers donated a total of \$286.40 million (representing 14.58% of the national total). Together, these three states accounted for 81.06% of total tax-deductible donations made to DGRs in 2009-10.

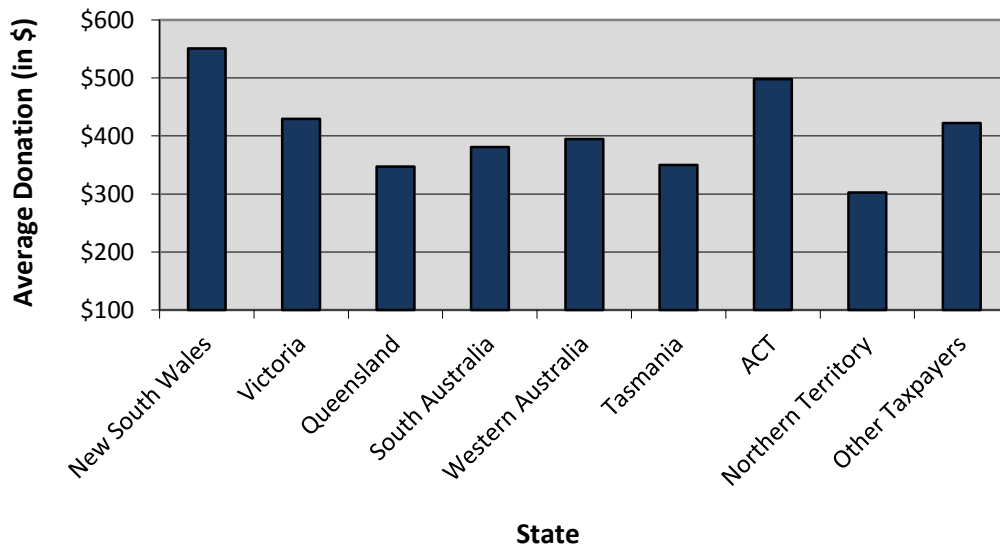
¹⁷ "Other taxpayers" includes taxpayers who are living overseas, taxpayers who did not state their residential postcode on their return and taxpayers living in other grouped postcodes.

Chart 20: Percentage of Donating Taxpayers to Total Taxpayers by State of Residence reveals that 45.38% of total taxpayers in the **Australian Capital Territory** made and claimed tax-deductible donations to DGRs in 2009-10. In Victoria, 38.67% of taxpayers made and claimed tax-deductible donations to DGRs, followed by New South Wales with 36.65% and South Australia with 33.64%. The national average was 35.55% (compared to 37.83% in 2008-09). In Queensland, 33.14% of taxpayers made and claimed tax-deductible donations to DGRs.



In terms of average tax-deductible donations per state, *Chart 21* (overleaf): *Average Tax-Deductible Donation by State of Residence* reveals that in 2009-10, residents in **New South Wales** made and claimed the largest average tax-deductible donation to DGRs of \$551.02.

**Chart 21: Average Tax-Deductible Donation
by State of Residence**



This was then followed by the Australian Capital Territory taxpayers with an average tax deductible donation of \$497.71. Following on from the Australian Capital Territory were Victorian taxpayers who donated on average \$429.44 to DGRs. The national average for tax-deductible donations made to DGRs was \$446.31. Taxpayers in Queensland claimed, on average, \$347.48 in tax deductible donations.

Chart 22 (overleaf): Tax-Deductible Donations as a Percentage of Taxable Income by State of Residence graphs the amount of the tax-deductible donations relative to the taxable income of taxpayers across each state.

Chart 22: Tax-Deductible Donation as a Percentage of Taxable Income by State of Residence

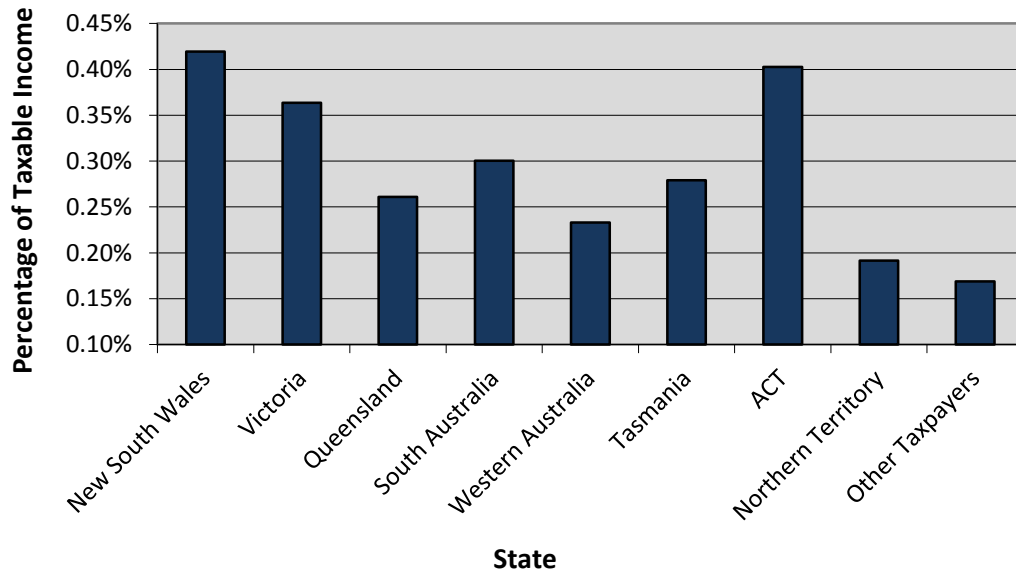


Chart 22 reveals that in 2009-10, taxpayers from New South Wales donated approximately 0.42% of their taxable income to DGRs, followed by taxpayers in the Australian Capital Territory with 0.40% of their taxable income, compared to the national average of 0.34%. Taxpayers in Victoria donated an average of 0.36% of their income to DGRs. Taxpayers in Queensland donated 0.26% of their income to DGRs.

3.3.1 Size of gifts claimed by state and territory

For the fourth time, the ATO has provided information on the number and value of gifts claimed by taxpayers in each state and territory. This provides an indication of the level of giving by dollar value across states and territories in 2009-10.

For example, Table 6 shows that in New South Wales there were 234,770 taxpayers who claimed deductible gifts under \$25 which accounted for \$3,656,475 of donations to DGRs. At the other end of the scale in New South Wales, there were 1,630 taxpayers who claimed gifts of more than \$25,000 amounting in total to \$235,151,192 in donations claimed.

Data on the number and value of gifts for states other than New South Wales is available via Tables 7 – 13.

Table 6: Number and value of gifts claimed by taxpayers in NEW SOUTH WALES 2009-10

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than 0 to 25	234,770	3,656,475
More than 25 to 50	241,270	10,267,069
More than 50 to 250	506,765	65,587,087
More than 250 to 1,000	346,675	176,014,146
More than 1,000 to 5,000	97,920	187,187,363
More than 5,000 to 10,000	8,620	58,791,438
More than 10,000 to 25,000	3,930	57,691,432
More than 25,000	1,630	235,151,192
Total	1,441,580	794,346,202

Table 7: Number and value of gifts claimed by taxpayers in VICTORIA 2009-10

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than 0 to 25	231,445	3,616,181
More than 25 to 50	238,630	10,229,821
More than 50 to 250	418,305	52,446,591
More than 250 to 1,000	231,330	118,353,757
More than 1,000 to 5,000	62,365	117,077,058
More than 5,000 to 10,000	5,320	36,029,646
More than 10,000 to 25,000	2,420	36,180,200
More than 25,000	1,125	137,506,552
Total	1,190,945	511,439,806

Table 8: Number and value of gifts claimed by taxpayers in QUEENSLAND 2009-10

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than 0 to 25	209,660	3,061,537
More than 25 to 50	154,345	6,473,344
More than 50 to 250	254,815	31,996,860
More than 250 to 1,000	159,585	80,338,906
More than 1,000 to 5,000	40,940	78,361,282
More than 5,000 to 10,000	3,310	22,517,798
More than 10,000 to 25,000	1,170	17,061,796
More than 25,000	405	46,589,385
Total	824,225	286,400,908

Table 9: Number and value of gifts claimed by taxpayers in SOUTH AUSTRALIA 2009-10

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than 0 to 25	70,875	1,065,371
More than 25 to 50	58,275	2,394,529
More than 50 to 250	93,240	11,632,491
More than 250 to 1,000	64,525	33,050,700
More than 1,000 to 5,000	16,205	29,710,830
More than 5,000 to 10,000	1,245	8,477,159
More than 10,000 to 25,000	530	7,566,997
More than 25,000	180	22,345,872
Total	305,080	116,243,949

Table 10: Number and value of gifts claimed by taxpayers in WESTERN AUSTRALIA 2009-10

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than 0 to 25	91,160	1,403,479
More than 25 to 50	78,150	3,314,209
More than 50 to 250	128,835	16,273,637
More than 250 to 1,000	84,245	43,546,006
More than 1,000 to 5,000	22,845	42,865,854
More than 5,000 to 10,000	1,930	13,098,130
More than 10,000 to 25,000	810	11,674,066
More than 25,000	275	28,987,168
Total	408,245	161,162,549

Table 11: Number and value of gifts claimed by taxpayers in TASMANIA 2009-10

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than 0 to 25	22,605	344,349
More than 25 to 50	17,445	724,060
More than 50 to 250	26,775	3,296,941
More than 250 to 1,000	16,655	8,508,797
More than 1,000 to 5,000	4,630	8,724,658
More than 5,000 to 10,000	365	2,466,987
More than 10,000 to 25,000	130	1,982,203
More than 25,000	45	4,990,356
Total	88,650	31,038,351

Table 12: Number and value of gifts claimed by taxpayers in AUSTRALIAN CAPITAL TERRITORY 2009-10

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than 0 to 25	19,430	277,028
More than 25 to 50	14,450	608,785
More than 50 to 250	30,445	4,057,460
More than 250 to 1,000	28,570	15,083,227
More than 1,000 to 5,000	9,590	17,749,126
More than 5,000 to 10,000	575	3,843,209
More than 10,000 to 25,000	255	3,650,399
More than 25,000	90	6,196,193
Total	103,405	51,465,427

Table 13: Number and value of gifts claimed by taxpayers in NORTHERN TERRITORY 2009-10

Value of the deductible gift (\$)	No. of gifting taxpayers	Total value of gifts (\$)
More than 0 to 25	7,150	114,732
More than 25 to 50	7,495	327,198
More than 50 to 250	12,380	1,634,528
More than 250 to 1,000	7,245	3,672,563
More than 1,000 to 5,000	1,640	2,979,275
More than 5,000 to 10,000	140	956,417
More than 10,000 to 25,000	35	524,965
More than 25,000	10	714,457
Total	36,095	10,924,135

3.3.2 Summary and Discussion

Based on the data extracted from Table 3 in the Appendix (comprising Charts 8 to 14), our analysis reveals that New South Wales taxpayers made and claimed the largest amount of tax-deductible donations to DGRs in 2009-10. Taxpayers from this state also made the highest average tax-deductible donation to DGRs and had the highest percentage of taxable income claimed as a tax deductible gift. Taxpayers residing in the Australian Capital Territory have in recent years had the highest percentage of taxpayers claiming a tax-deductible gift, and this was once again the case for 2009-10.

3.4 Individual Taxpayer Donations by STATE AND POSTCODE OF RESIDENCE

For the fifth year in a row, the ATO has provided information that allows us to drill down beyond state of residence to examine the postcode of residence for taxpayers who claimed a tax-deductible gift in 2009-10. A search tool for all Australian postcodes which will retrieve all the relevant deductible gift data for the years 2005-06 to 2009-10 is available from the ACPNS website: <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

Tables 5 and 6 in the Appendix (which form the basis for Tables 10 to 13 in this working paper) list the top five postcodes in each state by highest total claimed gifts and highest average claimed gift.¹⁸ There appears to be a relationship between the wealth of the taxpayers in each postcode and the total of the postcode's total tax deductible gifts claimed. *Table 14* lists the postcode in each state with the highest total of gifts claimed. Again, many locations are inner CBD pockets of wealth in capital cities.

Table 14: Highest TOTAL Gifts Claimed by Taxpayers 2009-10 by POSTCODE for each State			
State & Postcode		Places within Postcode	Total gifts claimed (\$)
NSW	2095	Manly, Manly East	37,897,508
VIC	3142	Hawkesburn, Toorak	17,777,198
QLD	4075	Corinda, Graceville, Graceville East, Oxley, Sherwood	10,107,237
SA	5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	2,721,467
WA	6011	Cottesloe, Peppermint Grove	6,106,235
TAS	7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Travellers Rest, Trevallyn, Waverley, West Launceston	3,764,149
NT	0810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creed, Tiwi, Wagaman, Wanguri	1,885,015
ACT	2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	4,665,080

¹⁸ Groups which include miscellaneous data including unknown/invalid postcodes and postcodes with less than 50 taxpayers were excluded as they do not refer to a specific postcode or region.

The postcode with the highest total gifts claimed in 2009-10 was NSW 2095 which includes the postal delivery locations of Manly and Manly East. This postcode recorded \$37,897,508 in total gifts claimed. The Victorian postcode 3142 which includes the postal delivery locations of Hawksburn and Toorak has ranked the number one postcode in terms of highest total gifts claimed in Victoria every year since postcode data was recorded.

The states of New South Wales, Queensland, South Australia, and Western Australia saw shifts in the postcode that claimed the highest total of tax deductible donations to DGRs between 2008-09 to 2009-10. *Table 15* shows the changes that have occurred between 2007-08 and 2009-10 and shows that the postcodes in Victoria, the Australian Capital Territory, Tasmania, and the Northern Territory have remained constant across the three financial years in terms of highest total gifts claimed, while postcodes in New South Wales, Queensland, South Australia, and Western Australia have changed every year.

Table 15: Highest TOTAL Gifts Claimed by Taxpayers by POSTCODE for each State 2007-08, 2008-09 and 2009-10			
	2007-08	2008-09	2009-10
NSW	2088 Mosman, Spit Junction	2024 Bronte, Waverley	2095 Manly, Manly East
VIC	3142 Hawksburn, Toorak	3142 Hawksburn, Toorak	3142 Hawksburn, Toorak
QLD	4567 Castaways Beach, Noosa Heads, Sunrise Beach, Sunshine Beach	4007 Ascot, Hamilton, Hamilton Central	4075 Corinda, Graceville, Graceville East, Oxley, Sherwood
SA	5061 Hyde Park, Malvern, Unley, Unley BC, Unley DC, Unley Park	5067 Beulah Park, Kent Town, Norwood, Norwood South, Rose Park	5066 Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park
WA	6026 Kingsley, Woodvale	6010 Claremont, Claremont North, Karrakatta, Mount Claremont, Swanbourne	6011 Cottesloe, Peppermint Grove
TAS	7004 Battery Point, South Hobart	7250 Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Norwood Venue PO, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Travellers Rest, Trevallyn, Waverley, West Launceston	7250 Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Travellers Rest, Trevallyn, Waverley, West Launceston
NT	0810 Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	0810 Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creek, Tiwi, Wagaman, Wanguri	0810 Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creed, Tiwi, Wagaman, Wanguri
ACT	2602 Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	2602 Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	2602 Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson

Table 16 (overleaf) identifies the postcode in each state whose taxpayers had the largest average claimed deductible gift. Again, a clear link can be made in most cases to postcodes which one would expect to contain significant numbers of wealthy taxpayers. As is to be expected, there is also a link between highest *total* gifts claimed and highest *average* gifts claimed, with QLD 4075 and WA 6011 taking out the highest rankings for each of these categories in their respective states.

The highest average gift in New South Wales saw movement with NSW 2027 recording an average gift of \$14,300, an increase compared to the highest average gift for the state in 2008-09 (\$7,498 recorded by NSW 2024). In Victoria, VIC 3944 recorded the highest average gift of \$9,515, a sharp decrease compared to highest average gift the previous year of \$63,1643.44 recorded by VIC 3379 in 2008-09 (the year of the Black Saturday bushfires). For the fourth year in a row, SA 5354 recorded the highest average gift in South Australia, however, the average gift amount increased from \$2,554 in 2008-09 to \$9,199 in 2009-10. The highest average gift in Tasmania also saw movement with postcode 7258 recording an average gift of \$9,130 in 2009-10, up from the highest average gift the previous year of \$819 for TAS 7210 in 2008-09.

Table 16: Highest AVERAGE Gifts Claimed by Gifting Taxpayers 2009-10 by POSTCODE for each State			
State & Postcode		Places within Postcode	Av. Gift per gifting taxpayer (\$)
NSW	2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	14,300.00
VIC	3944	Portsea	9,515.32
QLD	4075	Corinda, Graceville, Graceville East, Oxley, Sherwood	2,178.28
SA	5354	Bakara, Bakara Well, Fisher, Greenways Landing, Naidia, Swan Reach	9,199.25
WA	6011	Cottesloe, Peppermint Grove	3,300.67
TAS	7258	Breadalbane, Relbia, While Hills	9,129.81
NT	0880	Gapuwiyak, Gove, Guyangara, Nhulunbuy, Yirrkala	559.25
ACT	2603	Forrest, Griffith, Manuka, Red Hill	961.13

Table 17 indicates the postcode in each state with the greatest participation rate by all taxpayers in that postcode. This does not appear to be obviously related to wealth of taxpayers. The postcode with the highest percentage rate (VIC 3433 – 50.00%) is located 56km north of Melbourne. However, it is important to note the population of this area is very small. The postcodes with the highest participation rates remain the same as last year in Queensland and Western Australia, but are different for all other states and territories.

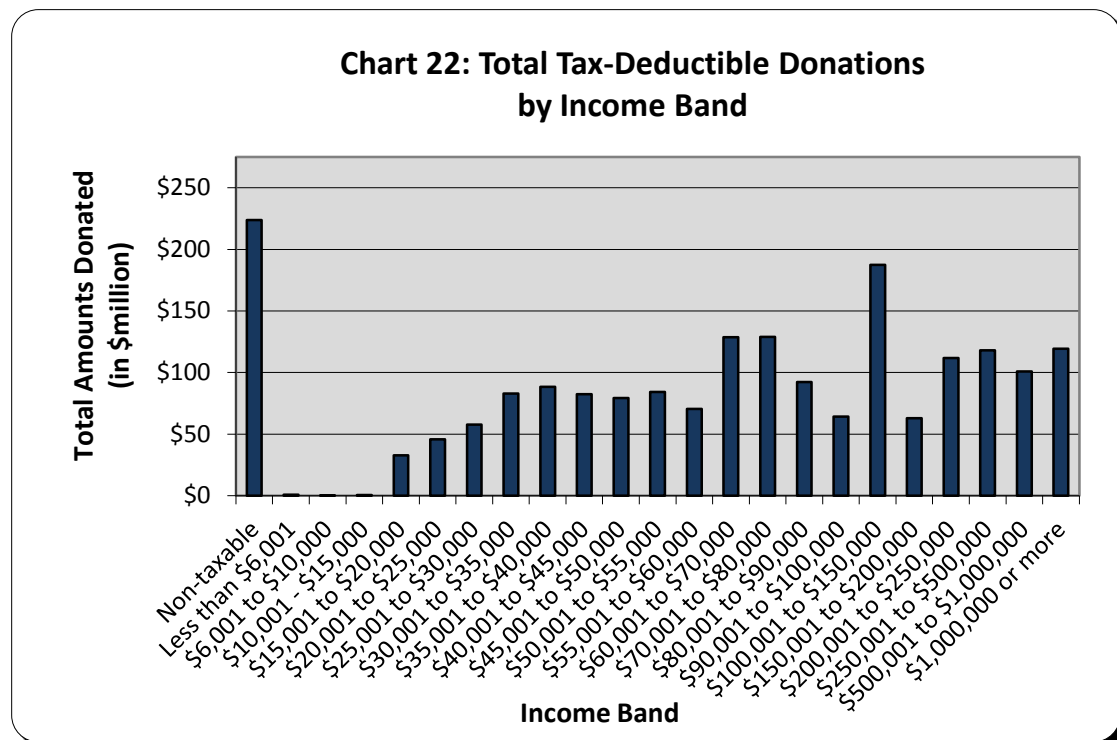
Table 17: Highest PERCENTAGE of Taxpayers claiming a Gift 2009-10 by POSTCODE for each State

State & Postcode		Places within Postcode	% of taxpayers claiming a gift
NSW	2847	Portland	47.09%
VIC	3433	Monegeetta	50.00%
QLD	4850	Abergowrie, Allingham, Bambaroo, Bemerside, Blackrock, Braemeadows, Coolbie, Cordelia, Dalrymple Creek, Forestholme, Forrest Beach, Gairloch, Garrawalt, Halifax, Hawkins Creek, Helens Hill, Ingham, Lannercost, Long Pocket, Lucinda, Macknade, Mount Fox, Orient, Peacock Siding, Taylors Beach, Toobanna, Trebonne, Upper Stone, Valley of Lagoons, Victoria Estate, Victoria Plantation, Wallaman, Wharps, Yuruga	41.68%
SA	5461	Balaklava, Bowillia, Dalkey, Erith, Everard Central, Goyder, Halbury, Hoskin Corner, Mount Templeton, Saints, Stow, Watchman, Whitwarta	39.93%
WA	6753	Newman	46.79%
TAS	7024	Cremorne	38.71%
NT	0853	Tindal	37.80%
ACT	2611	Bimberi, Brindabella, Chapman, Cooleman, Coombs, Coree, Duffy, Fisher, Holder, Rivett, Stirling, Stromlo, Uriarra, Waramanga, Weston, Weston Creek, Wright	45.09%

3.5 Individual Taxpayer Donations by INCOME BAND

Table 4 in the Appendix to this paper (which forms the basis of Charts 15 to 18) contains data relating to the amount of tax-deductible donations made to DGRs and claimed by individual Australian taxpayers in their 2010 income tax return, according to income bands.

Chart 22: Total Tax-Deductible Donations by Income Band reveals that in 2009-10 total tax-deductible donations made to DGRs and claimed by individual taxpayers earning over \$1,000,000 per year was \$119.41 million (a considerable decrease compared to \$196.29 million in 2008-09 and \$511.69 million in 2007-08). Giving by taxpayers in this income band represented 6.08% of the total gifts claimed in the year.



Individual Australian taxpayers with non-taxable income claimed \$223.96 million in tax-deductible gifts, representing the highest percentage (11.40%) of the total tax-deductible donations made and claimed by individual Australian taxpayers in 2009-10. Individual Australian taxpayers in the \$70,001 - \$80,000 income band claimed \$128.99 million. This represented 6.57% of the total tax-deductible donations made and claimed by individual Australian taxpayers in that year.

Chart 23: Percentage of Donating Taxpayers to Total Taxpayers by Income Band shows the percentage of individual taxpayers who made and claimed tax-deductible donations to total taxpayers, by income band in 2009-10. The figures reveal that there is a fairly smooth increasing trend from lower to higher income bands; 6.27% of claiming taxpayers in the less than \$6,001 income band compared to 61.75% for those with over \$1 million in taxable income. The exceptions to this trend is the \$70,001 to \$80,000 and \$150,001 to \$200,000 income bands which showed smaller percentages of donating taxpayers to total taxpayers than the previous income bands.

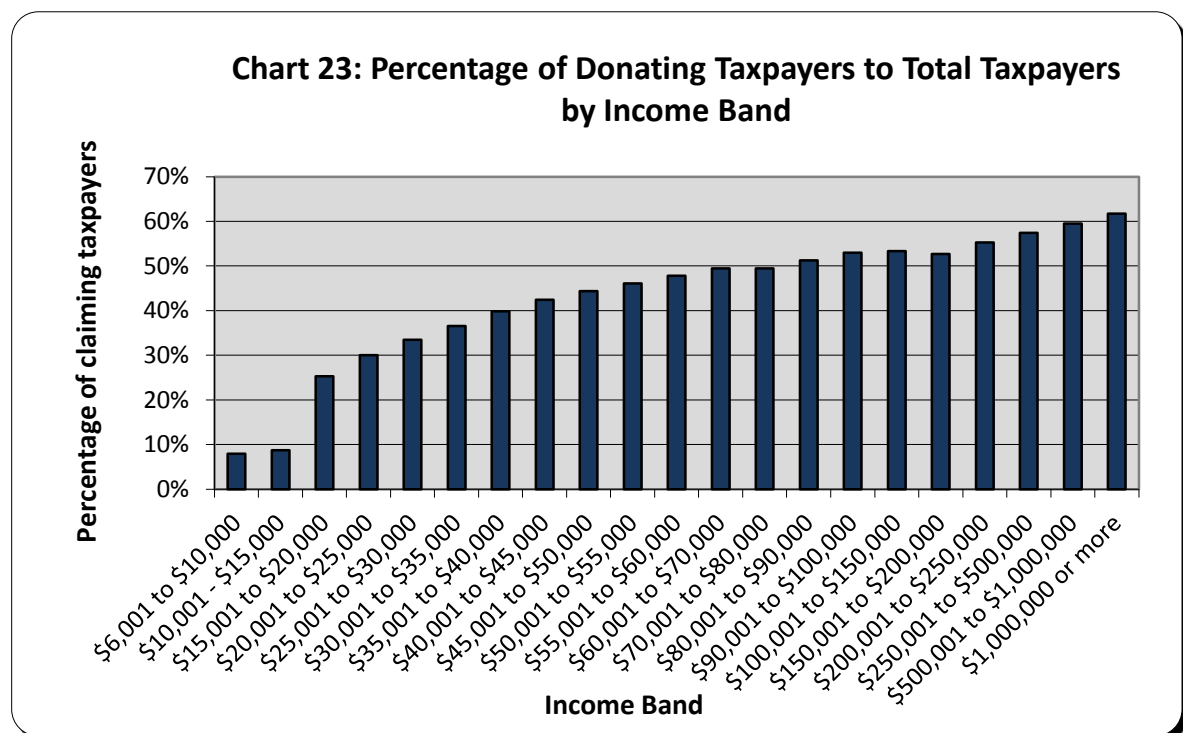


Chart 24: Average Tax Deductible Donation by Income Band shows, in general terms, the more one earns, the more one claims as a tax deductible donation. Whilst the average tax-deductible donation was \$446.31 in 2009-10, donating taxpayers with a taxable income over \$1 million per year claimed an average of \$27,451.27 in tax deductible donations (compared to the 2008-09 figure of \$48,706.38). Interestingly, the average tax-deductible donation made and claimed by taxpayers in the less than \$6,001 income band was \$621.77 (\$175.46 higher than the national average).

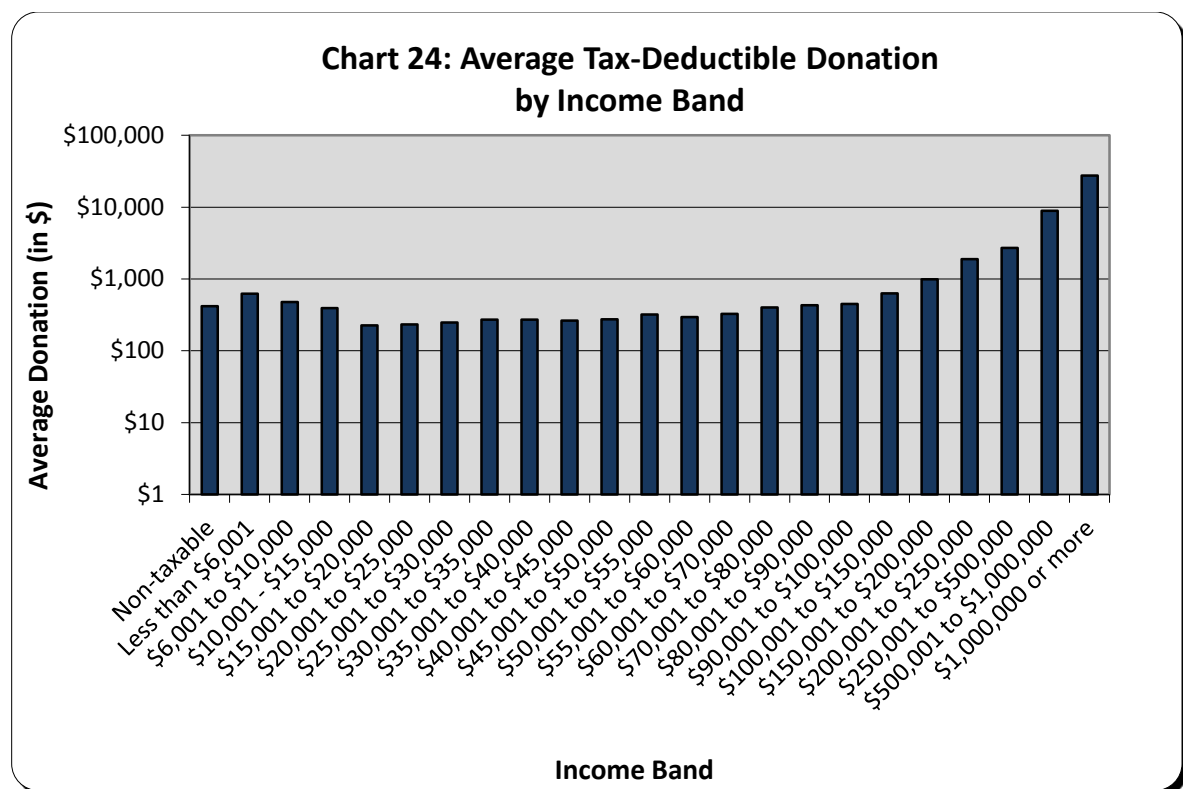
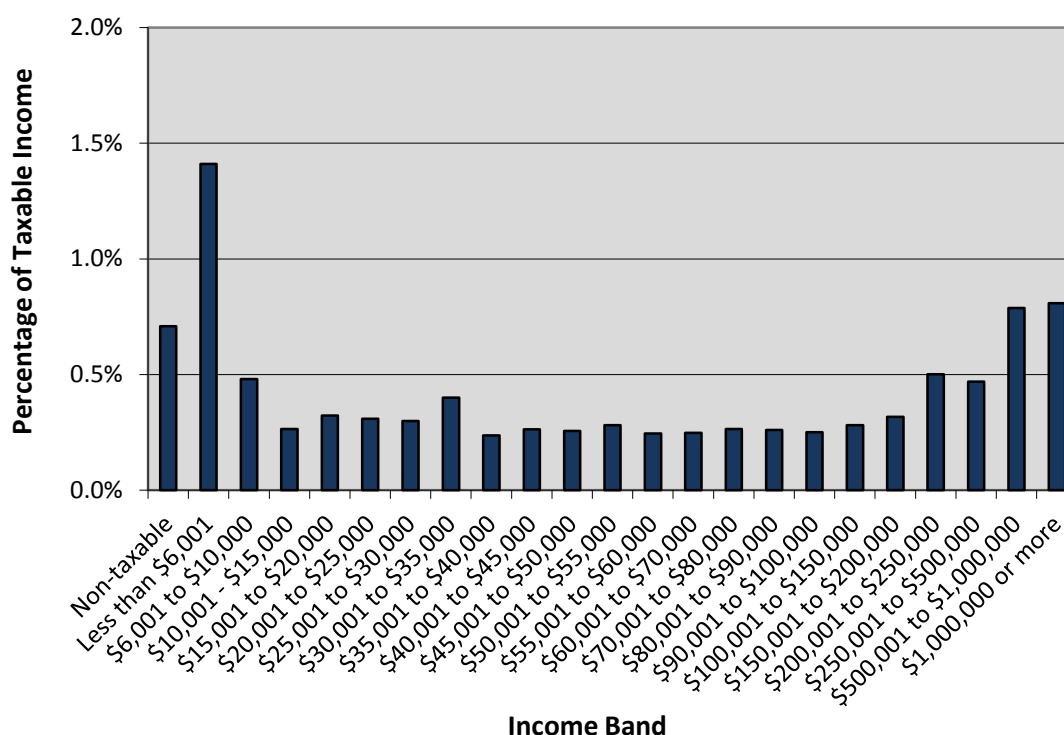


Chart 25 (overleaf): Tax-Deductible Donations as a Percentage of Taxable Income by Income Band graphs the amount of tax-deductible donations relative to the taxable incomes of donating taxpayers across each income band. The chart shows that those with the lowest taxable incomes donated the highest percentage of their income in 2009-10. Taxpayers earning less than \$6,001 donated the highest percentage of their income (1.41%) followed by taxpayers in the \$1 million plus income band, who do donated 0.81% of their taxable income.

Chart 25: Tax-Deductible Donations as a Percentage of Taxable Income by Income Band



3.5.1 Summary and discussion

Based on the data extracted from Table 4 in the Appendix (forming the basis of Charts 22 to 25), our analysis supports the general contention that the greater the taxable income, the greater the amount of tax-deductible donations made to DGRs and claimed by Australian taxpayers.

A total of 7,045 taxpayers with taxable incomes of more than \$1 million, made and claimed tax-deductible donations to DGRs in 2009-10 totaling \$119.41 million. This represented 6.08% of all tax-deductible donations in 2009-10.

However, for taxpayers with a taxable income less than \$6,001, the average claimed gift was \$621.77, with 6.27% of taxpayers in this income band claiming a gift. Taxpayers in this income band donated 0.71% of their taxable income.

3.6 Taxpayer Donations by INDUSTRY CLASSIFICATION

According to the ATO Statistics for 2009-10, 51.66% of total taxpayers were salary and wage earners and not carrying on a business under their own name (that is, not a company or trust etc). Table 7 in the Appendix to this paper (which forms the basis of Charts 19 to 22) contains data relating to the amount of tax-deductible donations made and claimed by individual Australian taxpayers carrying on a business as a sole trader in their 2009-10 income tax return according to their Australian New Zealand Standard Industry Classification (ANZSIC).

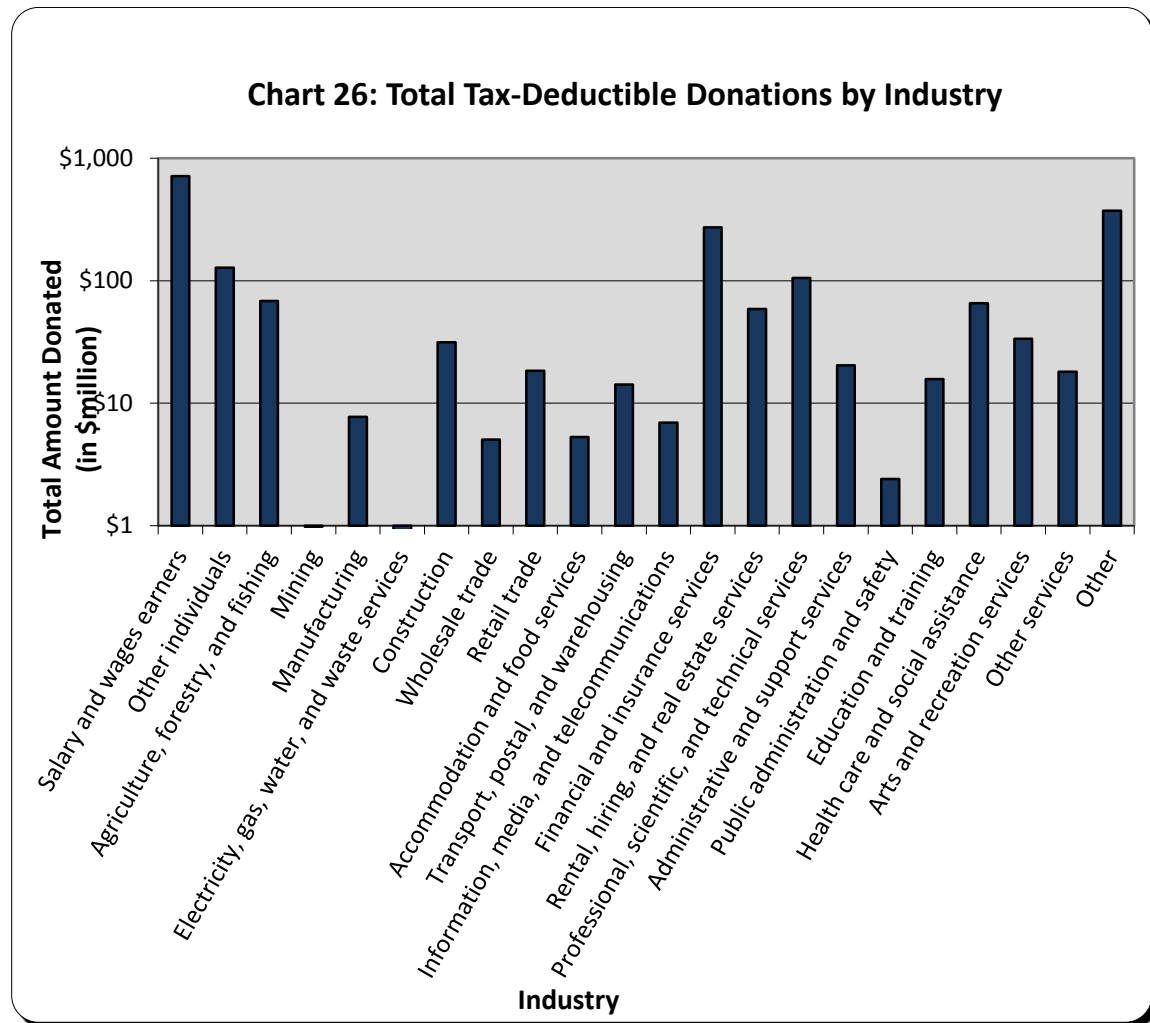
In the 2009-10 individual income tax return, an individual carrying on a business as a sole trader was required to complete the *Business and Professional Items Schedule* (comprising Items P1 to P19). Item P2 requires the taxpayer to provide a brief description of their main business or professional activity and classify the industry in which the business operates (Label A).

This industry classification is based on the ANZSIC system. The ANZSIC codes, numbered 1110 to 99070, form the basis of the following analysis. The ANZSIC code does **not** correlate to the taxpayer's occupation code (Item 1, Label X).

The following analysis is based on data collected from taxpayers who operate a business as a sole trader. It does **not** capture information on salary and wage earners (i.e. employees) who work within these industries, nor does it include business taxpayers operating through partnerships, trusts or companies.

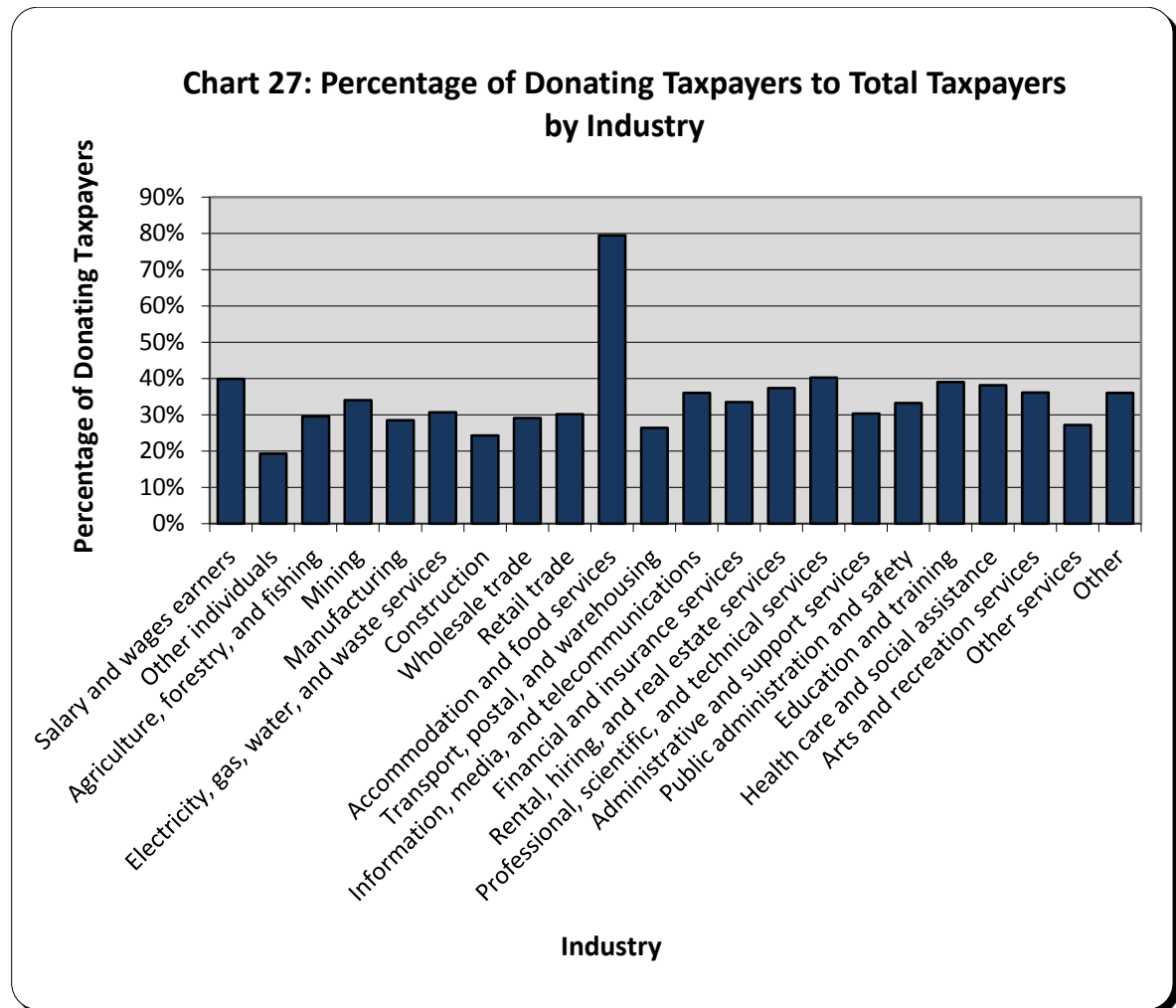
Any person who does not enter an ANZSIC code in the *Business and Professional Items Schedule* is automatically assumed to be a "salary and wage earner".

Chart 26 shows the *Total Tax-Deductible Donations by Industry*. In 2009-10, 6,395,560 individual Australian salary and wage earners (no other reported business income) made and claimed the highest tax-deductible donations to DGRs totaling \$712.12 million. In second place were sole trader business taxpayers in the financial and insurance services industry, with 548,885 taxpayers in this industry claiming \$272.66 million in deductible gifts.



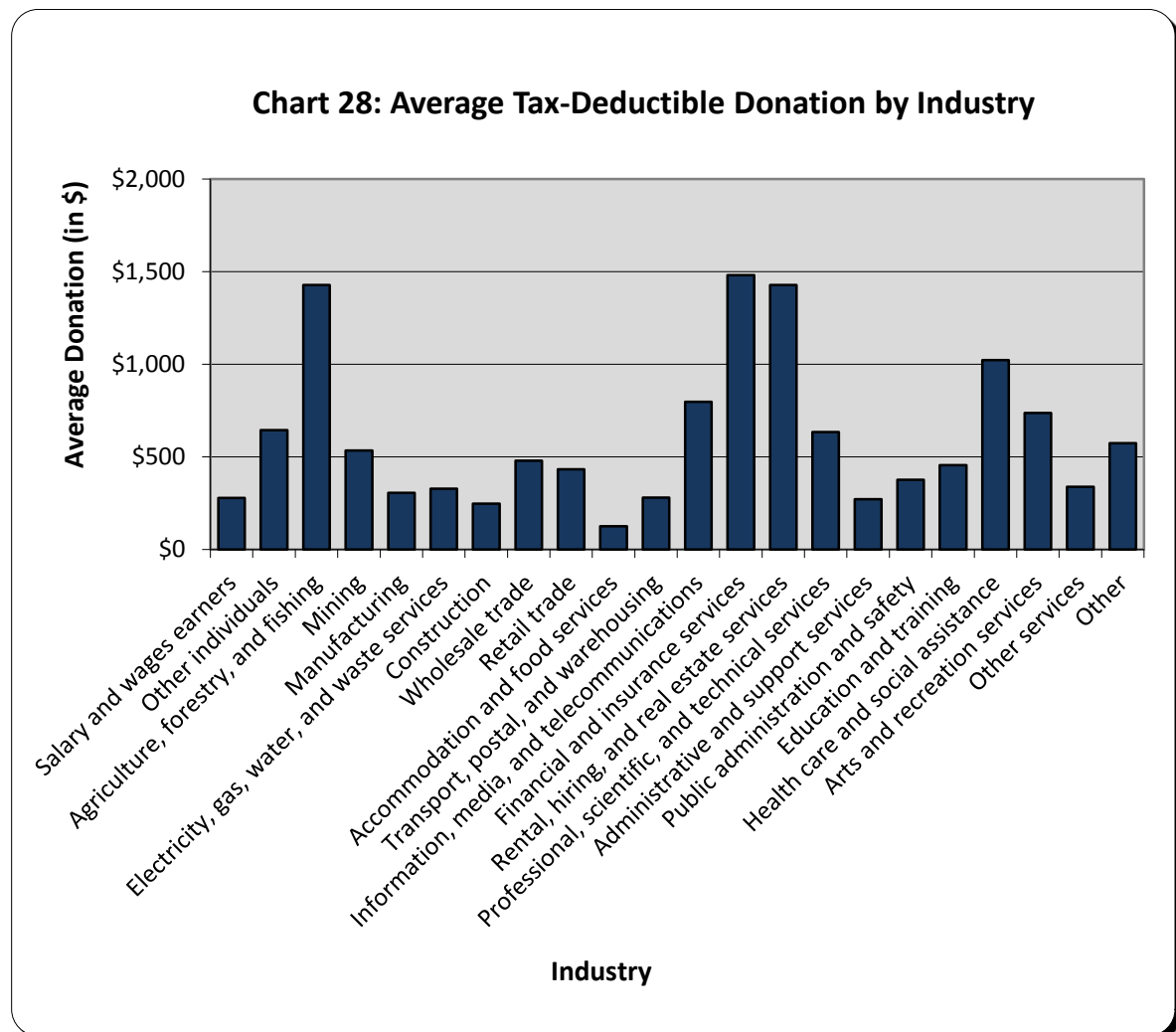
At the opposite end of the scale, sole trader business taxpayers in the electricity, gas, water and waste services industry claimed a total in \$0.51 million in tax-deductible gifts in 2009-10. Sole trader business taxpayers in the mining industry claimed the second lowest total gifts, claiming a total of \$0.98 million in tax-deductible donations.

Chart 27: Percentage of Donating Taxpayers to Total Taxpayers by Industry shows the percentage of sole trader business taxpayers who made and claimed tax-deductible gifts by industry code in 2009-10. The chart reveals that the sole trader industry category with the highest percentage of taxpayers claiming a gift was the accommodation and food services industry, with 79.47%. The next highest were sole trader business taxpayers working in the professional, scientific and technical services industry with 40.22%.



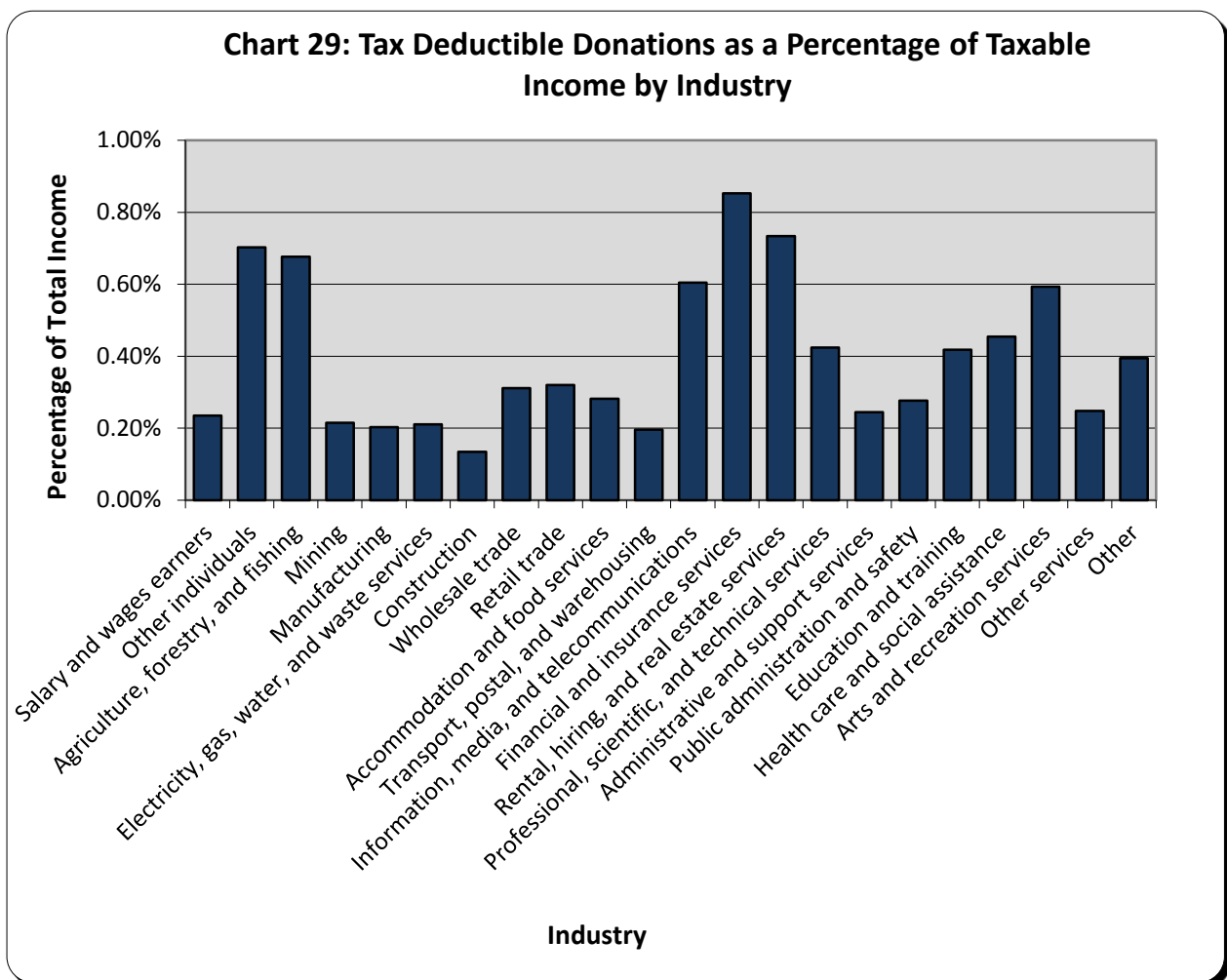
At the opposite end of the scale, the 'other individuals' category (taxpayers who did not report income from salary, wages and allowances and did not report and industry in the business and professional items section of their tax return) reported the least number of donating taxpayers (19.26%). The next lowest donors were the sole trader business taxpayers engaged in the construction industry (24.24%). Sole trader business taxpayers engaged in the construction industry recorded the lowest percentage of donating taxpayers within an individual industry category in 2006-07 (23.57%), 2007-08 (23.31%), and 2008-09 (26.03%).

In terms of average tax-deductible donations by industry code, *Chart 28 Average Tax-Deductible Donation by Industry* reveals that the highest average tax-deductible gifts made and claimed by sole trader business taxpayers in 2009-10 came from those engaged in the financial and insurance services. These taxpayers made an average tax-deductible donation of \$1,481.73 (compared to \$1,428.35 in 2008-09).



The next highest average tax deductible gift came from sole trader business taxpayers engaged in agriculture, forestry, and fishing (\$1,428.28) and rental, hiring, and real estate services (\$1,427.71). At the opposite end of the scale, the lowest average tax-deductible donations made and claimed in 2009-10 came from the accommodation and food services industry with \$124.88. Next lowest were sole trader business taxpayers engaged in the construction industry (\$247.49), followed by administrative and support services with an average tax-deductible donation of \$272.34.

Chart 29: Tax-Deductible Donations as a Percentage of Taxable Income by Industry analyses the amount of tax-deductible donations relative to taxable income of sole trader business taxpayers, sorted by ANZSIC industry categories. The chart reveals that in 2009-10, sole trader business taxpayers in financial and insurance services industry claimed the equivalent of 0.85% of their taxable incomes as donations to DGRs (compared to 0.87% in 2008-09). Taxpayers operating in the rental, hiring, and real estate services industry were the next highest donors, donating the equivalent of 0.73% of their taxable incomes to DGRs in 2009-10 (compared to 0.82% in 2008-09).



At the opposite end of the scale, the industry that made and claimed the least amount of tax-deductible donations to DGRs in 2009-10 (when expressed as a percentage of taxable income) were sole trader business taxpayers operating in the construction industry. These sole trader business taxpayers donated the equivalent of 0.13% of their taxable income in 2009-10 (compared to 0.14% in 2008-09).

3.7 Taxpayer Donations by OCCUPATION

For the fourth time the ATO has made available data for wages and salary classified by occupation code of the taxpayer.

Occupation is taken from the personal tax return item 1. The occupation codes for 2009-10 are based upon the 'Australian and New Zealand Standard Classification of Occupations, First Edition' produced by the Australian Bureau of Statistics 2006. There are eight major groups:

- managers;
- professionals;
- technicians and trades workers;
- community and personal service workers;
- clerical and administrative workers;
- sales workers;
- machinery operators and drivers workers; and
- labourers.

Each major group has a number of sub groups. Table 8 in the appendix contains the data relating to these eight major groups of occupations.

On the Centre's website is a search tool for all occupations which will retrieve all the relevant deductible gift data for the year 2009-10 by occupation and the three previous years. This is available from <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources/giving-by-postcode>

Tables 16-19 below show the occupations with the highest average claimed gifts, highest total claimed gifts, highest percentage of claimed gifts against total income and highest percentage of participating taxpayers per occupation code.

Table 18 identifies the top ten occupations by total gifts. Chief executives and managing directors (occupation code 1111) topped the list donating a total of \$162,181,380 in 2009-10.

Table 18: Highest TOTAL Gifts Claimed by Individual Taxpayers 2009-10 by OCCUPATION¹⁹			
Rank	Occupation Code	Occupation	Total value of gifts/donations (\$)
1	1111	Chief Executives and Managing Directors	162,181,380
2	1112	General Managers	42,691,721
3	2211	Accountants	38,638,575
4	2544	Registered Nurses	37,578,623
5	5311	Secondary School Teachers	27,141,572
6	1311	General Clerks	26,496,381
7	5122	Advertising and Sales Managers	24,925,757
8	2421	Practice Managers	24,703,721
9	2539	University Lecturers and Tutors	19,069,291
10	2412	Other Medical Practitioners	18,611,090

Table 19 displays the top ten occupation groups by average gift. In addition to topping the list of total donations, the occupation code of Chief executives and managing directors (occupation code 1111) had the highest average gift of \$3923.11.

Table 19: Highest AVERAGE gifts claimed by gifting taxpayers 2009-10 by OCCUPATION			
Rank	Occupation Code	Occupation	Average gift (per gifting taxpayer) (\$)
1	1111	Chief Executives and Managing Directors	3923.11
2	2532	Anaesthetists	2180.74
3	2533	Internal Medicine Specialists	2132.67
4	2222	Financial Dealers	2068.55
5	2114	Visual Arts and Crafts Professionals	2015.31
6	2712	Judicial and Other Legal Professionals	1974.11
7	2243	Economists	1867.71
8	2531	Generalist Medical Practitioners	1719.45
9	2535	Surgeons	1706.07
10	2711	Barristers	1678.15

¹⁹ Occupation code 0990 "Occupation not listed" were not included in Table 16.

Notable for their absence were the following occupation groups, all of which had ranked in the 2008-09 top 10 average gifts by occupation:

- Mixed Crop and Livestock Farmers (1214) – ranked number 1 in 2008-09 with an average tax-deductible gift of \$7,202.23. In 2009-10 the average tax-deductible gift for this occupation was \$1,517.25;
- Crop Farmers (1212) - ranked number 3 in 2008-09 with an average tax-deductible gift of \$2,832.58. In 2009-10 the average tax-deductible gift for this occupation was \$382.24;
- Importers, Exporters and Wholesalers (1333) - ranked number 4 in 2008-09 with an average tax-deductible gift of \$2,339.28. In 2009-10 the average tax-deductible gift for this occupation was \$1,427.28; and
- Consultants – financial investment (9222) – ranked number 9 in 2009-09 with an average tax-deductible gift of \$1,790.38. In 2009-10 the average tax-deductible gift for this occupation was \$1,284.13.

Also interesting to note is that for the second year in a row the occupation 2114 (Visual Arts and Crafts Professionals) ranks in the top 10 of highest average gifts by occupation in spite of the fact that the average mean taxable income for this occupation group is \$45,620. In 2007-08, a similar occupation group (Artists and Performing Artists) were also in the top 10.

Table 20 (overleaf) identifies deductible gifts as a percentage of income by occupation. As per the 2006-07, 2007-08, and 2008-09 data, Ministers of Religion (occupation code 2722) feature highly, ranking first on the list in 2009-10 claiming 1.98% of their taxable income as gifts to DGRs. Visual Arts and Crafts Professionals (occupation code 2114) ranked second and Machine and Stationary Plant Operators (not future defined) ranked third. Overall, this list features a mix of occupation codes with low and high mean taxable incomes.

Table 20: Highest PERCENTAGE of income claimed as gifts by individual taxpayers 2009-10 by OCCUPATION			
Rank	Occupation Code	Occupation	Total gifts as a percent of total taxable income (%)
1	2722	Ministers of Religion	1.98%
2	2114	Visual Arts and Crafts Professionals	1.60%
3	7100	Machine and Stationary Plant Operators (not further defined)	1.09%
4	2243	Economists	0.94%
5	1111	Chief Executives and Managing Directors	0.94%
6	2726	Welfare, Recreation and Community Arts Workers	0.92%
7	1113	Legislators	0.87%
8	8300	Factory Process Workers (not further defined)	0.82%
9	2712	Judicial and Other Legal Professionals	0.79%
10	2300	Design, Engineering, Science and Transport Professionals nfd. Design engineer - type not specified, ATO RDCC	0.76%

Table 21 (overleaf) depicts the percentage of donating taxpayers to total taxpayers within each occupation code in 2009-10. The occupation with the highest percentage of donating taxpayers was Health Professionals - not further defined (occupation code 2500) in which 100% of taxpayers made a tax-deductible gift to DGRs. However, it is important to note this is a very small occupation group, consisting of five taxpayers. The occupation with the next highest percentage of donating taxpayers was Police (4413) with 72.65% donating, followed by School Principals (1343) with 67.71% donating and Policy and Planning Managers (1324) with 66.46% donating.

Table 21: Highest PERCENTAGE of donating taxpayers to total taxpayers 2009-10 by OCCUPATION

Rank	Occupation Code	Occupation	Percent of total taxpayers claiming a gift (%)
1	2500	Health Professionals (not further defined)	100.00%
2	4413	Police	72.65%
3	1343	School Principals	67.71%
4	1324	Policy and Planning Managers	66.46%
5	1322	Finance Managers	60.31%
6	1499	Other Hospitality, Retail and Service Managers	59.68%
7	1323	Human Resource Managers	59.34%
8	1321	Corporate Services Managers	58.59%
9	2712	Judicial and Other Legal Professionals	58.47%
10	2244	Intelligence and Policy Analysts	58.25%

Some of these occupations have in common that they involve a senior management position that requires a high degree of demonstrated leadership, often of 'close' teams such as police, health, education, legal and banking and finance. These occupations also have a long association with payroll giving to occupation specific benevolent funds.

4.0 LIMITATIONS OF THE STUDY

- a. This study only uses information based on published ATO material and represents only the extent of tax-deductible donations made to DGRs and claimed by Australian taxpayers at *Item D9 Gifts or Donations* in their individual income tax returns for the 2009-10 income year. This study does not measure the total amounts gifted by Australian taxpayers. It is not known exactly what percentage of taxpayers make tax-deductible donations and forget to claim them in their income tax returns. Many smaller donations may not be claimed. For example, a \$2 door knock receipt may have been lost or forgotten to be claimed at tax time by many taxpayers. However, it is assumed that the larger the donation, the more likely the donation will be claimed by the taxpayer in their tax return.
- b. It is not known how many erroneous tax-deductible donations are claimed by taxpayers. For instance, in 2002-03, the ATO found 265,547 discrepancies in reviewing individual tax returns.
- c. This study is based only on the extent of charitable giving by individual taxpayers. It does not measure the extent of business or corporate giving. The statistics relating to the extent of tax-deductible donations made by non-individual taxpayers (such as companies, trusts, etc.) is not recorded in published ATO data. Unlike the individual income tax return, the partnership, trust and company income tax returns do not have an item equivalent to *Item D9 Gifts or Donations*.
- d. The amount recorded at *Item D9 Gifts or Donations* only represents those donations that can be claimed as an income tax deduction. Many individual taxpayers make donations to organisations that cannot be claimed as tax deductions (e.g. purchasing badges or tea towels, buying food and small items from charity-run fetes, buying tickets to a fundraising event or dinner, and sponsorships). The ATO statistics capture pure philanthropic gifts and contributions by individuals to DGRs.
- e. Some taxpayers do not lodge their tax returns by the due date. The ATO adds new information to its aggregate data set when it is processed. This means that the total tax-deductible gifts in a previously reported year may increase in a subsequent annual report, which includes references to previous years. For instance, the data presented in this paper is based on

information contained in individual taxpayers' 2010 tax returns processed by the ATO as at 31 October 2010.

- f. Any information contained in 2009-10 income tax returns lodged by Australian taxpayers after October 31 2011 will not be reflected in the 2010 Taxation Statistics publication. Instead, information relating to 2010 tax returns of individuals lodged after 31 October 2011 will be incorporated into, and reflected in, future Taxation Statistics publications. In this paper, we found certain figures have been revised and updated from previous Taxation Statistics publications. This is particularly so with the total number of donors, total tax-deductible donations made and donations according to state of residence. This paper indicates the situations where late taxpayer filings have not been included. In all cases the late lodgements do not alter the trends identified.
- g. The analysis of industry classifications and gift deductions should not be confused with taxpayers' occupations. The analysis is solely based on taxpayers who are sole traders. For example, lawyers may be included in:
- salary and wage taxpayers (employed lawyers);
 - sole trader lawyers who operate their own businesses;
 - lawyers who carry on business as partners in a partnership; or even
 - a company or trust.

Thus, this data should not be applied as if it represents the gift deductions of all taxpayers who might provide legal services, **ONLY** those who are sole trader business taxpayers.

- h. For the fifth time the ATO has provided data by occupation code declared in an individual taxpayer's return. There are a large number of taxpayers who do not declare their occupation or are classified as miscellaneous.

Despite these limitations, the ATO statistics are one of the few places in which donation information is collected on a rigorous basis. All taxpayers are required to make a formal declaration at the end of their tax returns that the information contained therein is correct. Under the system of self-assessment, the ATO generally treats the tax return lodged by a taxpayer as being correct when lodged.

However, the ATO has a wide-ranging audit program to confirm whether the details disclosed in taxpayers' income tax returns is correct or not. If the taxpayer has made a false or misleading statement or claimed an amount that cannot be substantiated, then the taxpayer is faced with the prospect of fines, penalties and interest charges.

The ATO Taxation Statistics also provide useful trend data as the information collated and published is collected annually on much the same basis. Other surveys are usually snapshots with different questions, methodology and definitions of what is a gift or donation.

Despite these limitations, it is considered that the results of this analysis will prove useful to fundraisers and in the development of fundraising strategies. Knowing where donors come from, and how much taxpayers within certain industries and specific occupations give, can assist DGRs to target fundraising strategies towards these donor groups.

5.0 BIBLIOGRAPHY

Australian Bureau of Statistics. (1997). *Australian Standard Classification of Occupations, Second Edition*. Retrieved May 30, 2012 from

<http://www.abs.gov.au/AUSSTATS/abs@.nsf/DetailsPage/1220.01997?OpenDocument>

Australian Bureau of Statistics. (2006). *Australian and New Zealand Standard Classification of Occupations, First Edition*. Retrieved May 30, 2012 from

<http://www.abs.gov.au/AUSSTATS/abs@.nsf/DetailsPage/1220.0First%20Edition,%20Revision%201?OpenDocument>

Australian Business Register. (2011). *ABN look up*. Retrieved May 30, 2012 from

<http://www.abr.business.gov.au/>

Australian Taxation Office. (2005). *GiftPack – for deductible gift recipients and donor*. Retrieved May 30, 2012 from <http://law.ato.gov.au/pdf/sos/giftpack2.pdf>

Australian Taxation Office. (2007). *Income tax guide for non-profit organisations*. Retrieved May 30, 2012 from http://www.ato.gov.au/content/downloads/Nat7967_3_2007.pdf

Australian Taxation Office. (2007). *Tax basics for non-profit organisations*. Retrieved May 30, 2012 from http://www.ato.gov.au/content/downloads/NPO_00106955_n7966ADD.pdf

Australian Taxation Office. (2011). *Taxation statistics 2008-09*. Retrieved May 30, 2012 from

<http://www.ato.gov.au/content/00268761.htm?headline=taxstats&segment=home>

Charities Aid Foundation & National Council for Voluntary Organisations. (2009). *The impact of the recession on charitable giving in the UK*. Retrieved May 30, 2012 from

<http://www.cafonline.org/PDF/UKGivingReport2009.pdf>

Givewell. (2009). *Charities report decline in fundraising appeals and negative prospects for other fundraising sources*. Retrieved May 30, 2012 from

http://www.givewell.com.au/survey_mar209.asp

Giving USA. (2010). *The annual report on philanthropy for the year 2009*. Retrieved May 30, 2012 from <http://www.givingusareports.org/free.php>

Havens, J., & Schervish, P. (2010). *Center on Wealth and Philanthropy Giving Model: Forecast for 2009*. Retrieved May 25, 2011 from http://www.bc.edu/content/dam/files/research_sites/cwp/pdf/individualgiving.pdf

Income Tax Assessment Regulations 1997 (Cth) s. 3.

Lyons, M., & Hocking, S. (2000). *Dimensions of Australia's third sector: Report of the Australian nonprofit data project*. Sydney, Australia: University of Technology, Centre for Community Organisations and Management.

McGregor-Lowndes, M., & Hoffmann, K. (2010). *An examination of tax-deductible donations made by individual Australian taxpayers in 2007-08* (Working paper 51). Brisbane, Australia: Queensland University of Technology, Australian Centre of Philanthropy and Nonprofit Studies.

McGregor-Lowndes, M., & Marsden, S. (2002). *An examination of tax-deductible donations made by individual taxpayers in Australia for 1999-2000* (Working paper 14). Brisbane, Australia: Queensland University of Technology, Centre of Philanthropy and Nonprofit Studies.

McGregor-Lowndes, M., & Marsden, S. (2004). *An examination of tax-deductible donations made by individual Australian taxpayers in 2000-01* (Working paper 24). Brisbane, Australia: Queensland University of Technology, Centre of Philanthropy and Nonprofit Studies.

McGregor-Lowndes, M., & Marsden, S. (2004). *An examination of tax-deductible donations made by individual Australian taxpayers in 2001-02* (Working paper 27). Brisbane, Australia: Queensland University of Technology, Centre of Philanthropy and Nonprofit Studies.

McGregor-Lowndes, M., & Marsden, S. (2005). *An examination of tax-deductible donations made by individual Australian taxpayers in 2003-04* (Working paper 29). Brisbane, Australia: Queensland University of Technology, Centre of Philanthropy and Nonprofit Studies.

McGregor-Lowndes, M., & Marsden, S. (2006). *An examination of tax-deductible donations made by individual Australian taxpayers in 2003-04* (Working paper 33). Brisbane, Australia: Queensland University of Technology, Centre of Philanthropy and Nonprofit Studies.

McGregor-Lowndes, M., & Newton, C. (2008). *An examination of tax-deductible donations made by individual Australian taxpayers in 2005-06* (Working paper 40). Brisbane, Australia: Queensland University of Technology, Centre of Philanthropy and Nonprofit Studies.

McGregor-Lowndes, M., C. Newton and S. Marsden (2007) *An examination of tax-deductible donations made by individual Australian taxpayers in 2004-05* (Working paper 37). Brisbane, Australia: Queensland University of Technology, Centre of Philanthropy and Nonprofit Studies.

Productivity Commission. (2010). *Contribution of the not-for-profit sector*. Retrieved May 30, 2012 from http://www.pc.gov.au/_data/assets/pdf_file/0003/94548/not-for-profit-report.pdf

Wallace, S. (2009). *Managing in a downturn: A survey of the economic downturn on Australian nonprofit organisations* (Working paper 4). Sydney, Australia: University of New South Wales, Centre for Social Impact.

Statistics Canada. (2010). Charitable donors. Retrieved May 30, 2012 from <http://www.statcan.gc.ca/tables-tableaux/sum-som/l01/cst01/famil90-eng.htm>

The Congregation of the Religious Sisters of Charity of Australia & Ors v The Attorney-General in and for the State of Qld [2011] QSC 100. Retrieved May 30, 2012 from <http://archive.sclqld.org.au/qjudgment/2011/QSC11-100.pdf>

The Prime Minister's Community Business Partnership. (2005). *Giving Australia: Research on philanthropy in Australia*. Retrieved May 30, 2012 from <http://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies/publications-and-resources>

The Prime Minister's Community Business Partnership. (n.d.). *Taxation initiatives to encourage philanthropy*. Retrieved May 30, 2012 from
http://www.fahcsia.gov.au/sa/communities/progserv/Documents/pmcbbp_fs5.pdf

6.0 APPENDIX

Taxation Statistics 2009-10
Table 1: Total and Average Donations (Revised ATO Data)²⁰
Income Years Ending 30 June 1998 to 30 June 2010

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Number of Taxable Taxpayers	8,485,225	9,074,345	8,948,110	9,064,090	9,241,690	9,442,995	9,723,380	9,920,200	9,805,945	10,032,405	9,466,745	9,105,970
Number of Non-Taxable Taxpayers	1,879,510	1,677,060	1,985,030	2,029,885	2,108,475	2,219,875	2,222,685	2,288,560	2,686,060	2,872,110	3,244,030	3,274,060
Total Taxpayers	10,364,730	10,751,410	10,933,145	11,093,975	11,350,160	11,946,065	11,946,065	12,208,760	12,492,005	12,904,515	12,710,770	12,380,030
Taxable income (\$ million)	309,084	335,473	354,681	366,689	386,455	416,344	449,106	483,219	529,588	565,026	573,481	577,479
Donating Taxpayers	3,392,450	3,471,650	3,565,275	3,750,205	3,854,545	4,006,745	4,462,255	4,346,220	4,439,985	4,526,545	4,747,180	4,400,785
Total Tax-Deductible Donations (\$ million)	686	744	868	925	1,001	1,202	1,524	1,615	1,947	2,377	2,136	1,964
Percentage Increase	12.21%	8.54%	16.58%	6.64%	8.18%	20.14%	26.78%	5.96%	20.57%	22.07%	-10.16%	-8.04%
Percentage of Donors to Total Taxpayers	32.73%	32.29%	32.61%	33.80%	33.96%	34.35%	37.35%	35.60%	35.54%	35.08%	37.35%	35.55%
Donation as a Percentage of Taxable Income	0.22180%	0.22182%	0.24460%	0.25230%	0.258975%	0.288788%	0.339409%	0.334242%	0.367696%	0.420712%	0.372413%	0.340117%
Average Tax-Deductible Donation	202.08	214.35	243.33	246.69	259.65	300.08	341.60	371.61	438.58	525.15	449.89	446.31
Dollar Increase (\$)	16.95	12.26	28.98	44.61	12.95	40.43	41.52	30.01	66.96	86.58	-75.26	-3.58
Percentage Increase	9.16%	6.07%	13.52%	1.38%	5.25%	15.57%	13.84%	8.79%	18.02%	19.74%	-14.33%	-0.80%

²⁰ The ATO revises its figures to take account of newly processed returns and adjustments for three years after initial release and this table reflects all revisions to October 2011. It differs from the figures used in the text as they compare the state of the data as at October 2011 so that proper comparisons can be made with the previous year.

Taxation Statistics 2009-10								
Table 2: Donations by Gender								
Income Year Ending 30 June 2010								
Gender	Total Number of Individual Taxpayers	Taxable Income \$m	Total Tax-Deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers %	Donations as a Percentage of Taxable Income %	Average Tax-Deductible Donation \$	Percentage of National Total %
			no.	\$m				
Male	6,380,735	355,314	2,206,265	1145.54	34.58%	0.32240%	\$ 519.22	58.32%
Female	5,999,295	222,165	2,194,520	818.57	36.58%	0.36845%	\$ 373.00	41.68%
Total	12,380,030	\$ 577,479	4,400,785	\$ 1,964.10	35.55%	0.34012%	\$ 446.31	100.00%

Taxation Statistics 2009-10
Table 3: State of Residence
Income Year Ending 30 June 2010

State of Residence	Total Number of Individual Taxpayers	Taxable Income	Total Tax-Deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-Deductible Donation	Percentage of National Total
			no.	\$m				
		\$million			%	%	\$	%
New South Wales	3,932,960	189,327	1,441,580	794.35	36.65%	0.41956%	\$ 551.02	40.44%
Victoria	3,079,930	140,622	1,190,945	511.44	38.67%	0.36370%	\$ 429.44	26.04%
Queensland	2,486,910	109,703	824,225	286.40	33.14%	0.26107%	\$ 347.48	14.58%
South Australia	906,900	38,674	305,080	116.24	33.64%	0.30058%	\$ 381.03	5.92%
Western Australia	1,327,710	69,113	408,245	161.16	30.75%	0.23319%	\$ 394.77	8.21%
Tasmania	276,305	11,125	88,650	31.04	32.08%	0.27901%	\$ 350.12	1.58%
ACT	227,855	12,777	103,405	51.47	45.38%	0.40280%	\$ 497.71	2.62%
Northern Territory	110,835	5,496	36,095	10.92	32.57%	0.19146%	\$ 302.65	0.56%
Other Taxpayers	30,630	641	2,565	1.08	8.37%	0.16880%	\$ 422.16	0.06%
Total	12,380,035	\$ 577,479	4,400,785	\$ 1,964.10	35.55%	0.34012%	\$ 446.31	100.00%

Taxation Statistics 2009-10

Table 4: Income Band
Income Year Ending 30 June 2010

Taxable Income Bands	Total Number of Individual Taxpayers	Taxable Income	Percentage of Taxpayers in Income Band to Total	Total Tax-Deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-Deductible Donation	Percentage of National Total
				no.	\$m				
		\$m	Taxpayers			%	%	\$	%
Non-taxable	3,274,060	31,567	26.45%	534,160	223.96	16.31%	0.71%	\$ 419.27	11.40%
Less than \$6,001	17,795	49	0.14%	1,115	0.69	6.27%	1.41%	\$ 621.77	0.04%
\$6,001 to \$10,000	7,665	61	0.06%	610	0.29	7.96%	0.48%	\$ 476.82	0.01%
\$10,001 - \$15,000	13,150	169	0.11%	1,145	0.45	8.71%	0.27%	\$ 391.92	0.02%
\$15,001 to \$20,000	576,390	10,181	4.66%	145,635	32.86	25.27%	0.32%	\$ 225.60	1.67%
\$20,001 to \$25,000	656,230	14,757	5.30%	197,145	45.69	30.04%	0.31%	\$ 231.76	2.33%
\$25,001 to \$30,000	699,455	19,291	5.65%	233,820	57.65	33.43%	0.30%	\$ 246.56	2.94%
\$30,001 to \$35,000	833,820	20,682	6.74%	304,935	82.95	36.57%	0.40%	\$ 272.01	4.22%
\$35,001 to \$40,000	820,470	37,220	6.63%	326,715	88.34	39.82%	0.24%	\$ 270.39	4.50%
\$40,001 to \$45,000	736,050	31,245	5.95%	312,120	82.33	42.40%	0.26%	\$ 263.79	4.19%
\$45,001 to \$50,000	650,770	30,879	5.26%	288,815	79.41	44.38%	0.26%	\$ 274.95	4.04%
\$50,001 to \$55,000	570,435	29,919	4.61%	262,720	84.19	46.06%	0.28%	\$ 320.46	4.29%
\$55,001 to \$60,000	499,605	28,702	4.04%	238,775	70.39	47.79%	0.25%	\$ 294.81	3.58%
\$60,001 to \$70,000	799,660	51,786	6.46%	395,610	128.74	49.47%	0.25%	\$ 325.41	6.55%
\$70,001 to \$80,000	647,450	48,585	5.23%	320,130	128.99	49.44%	0.27%	\$ 402.93	6.57%
\$80,001 to \$90,000	418,680	35,392	3.38%	214,485	92.36	51.23%	0.26%	\$ 430.62	4.70%
\$90,001 to \$100,000	270,060	25,573	2.18%	142,965	64.10	52.94%	0.25%	\$ 448.39	3.26%
\$100,001 to \$150,000	558,370	66,527	4.51%	297,740	187.56	53.32%	0.28%	\$ 629.93	9.55%
\$150,001 to \$200,000	120,500	19,835	0.97%	63,480	62.92	52.68%	0.32%	\$ 991.24	3.20%
\$200,001 to \$250,000	107,560	22,313	0.87%	59,465	111.91	55.29%	0.50%	\$ 1,881.96	5.70%
\$250,001 to \$500,000	75,740	25,153	0.61%	43,510	118.01	57.45%	0.47%	\$ 2,712.35	6.01%
\$500,001 to \$1,000,000	19,070	12,815	0.15%	11,345	100.89	59.49%	0.79%	\$ 8,892.99	5.14%
\$1,000,000 or more	7,045	14,779	0.06%	4,350	119.41	61.75%	0.81%	\$ 27,451.27	6.08%
Total	12,380,030	\$ 577,479	100.00%	4,400,785	\$1,964.10	35.55%	0.34%	\$ 446.31	100.00%

Taxation Statistics 2009-10
Table 5: Highest total deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
NSW						
2095	Manly, Manly East	3,280	37,897,508	11554.12	31.31%	5.00%
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,185	31,244,793	14299.68	38.64%	3.77%
2030	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	3,350	23,669,170	7065.42	35.81%	2.06%
2088	Mosman, Spit Junction	7,160	15,632,598	2183.32	38.33%	0.69%
2065	Crows Nest, Greenwich, Naremburn, Royal North Shore Hospital, St Leonards, Wollstonecraft	6,980	13,409,340	1921.11	36.85%	0.97%
VIC						
3142	Hawksburn, Toorak	3,305	17,777,198	5378.88	33.81%	1.40%
3206	Albert Park, Middle Park	2,540	13,610,853	5358.60	38.14%	2.20%
3141	South Yarra	4,470	12,658,556	2831.89	33.95%	1.23%
3101	Cotham, Kew	5,450	12,412,853	2277.59	35.12%	0.99%
3122	Auburn South, Glenferrie, Hawthorn, Hawthorn North, Hawthorn West	4,855	7,640,728	1573.79	34.49%	0.72%

Taxation Statistics 2009-10
Table 5: Highest total deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
QLD						
4075	Corinda, Graceville, Graceville East, Oxley, Sherwood	4,640	10,107,237	2178.28	35.49%	1.46%
4069	Brookfield, Chapel Hill, Fig Tree Pocket, Kenmore, Kenmore DC, Kenmore East, Kenmore Hills, Pinjara Hills, Pullenvale, Upper Brookfield	7,290	7,590,720	1041.25	34.61%	0.51%
4350	Athol, Blue Mountain Heights, Centenary Heights, Charlton, Clifford Gardens, Cotswold Hills, Cranley, Darling Heights, Drayton, Drayton North, East Toowoomba, Finnie, Glenvale, Gowrie Mountain, Harlaxton, Harristown, Kearneys Spring, Middle Ridge, Mount Kynoch, Mount Lofty, Mount Rascal, Newtown, North Toowoomba, Northlands, Prince Henry Heights, Rangeville, Redwood, Rockville, South Toowoomba, Southtown, Toowoomba, Toowoomba BC, Toowoomba City, Toowoomba DC, Toowoomba East, Toowoomba South, Toowoomba Village Fair, Toowoomba West, Top Camp, Torrington, Wellcamp, Westbrook, Wilsonton, Wilsonton Heights, Wyalla Plaza	17,425	6,103,240	350.26	30.20%	0.28%
4068	Chelmer, Indooroopilly, Indooroopilly Centre, Taringa	4,695	3,946,685	840.61	32.47%	0.46%
4740	Alexandra, Alligator Creek, Andergrove, Bakers Creek, Balberra, Balngowan, Beaconsfield, Belmunda, Blacks Beach, Cape Hillsborough, Chelona, Cremorne, Dolphin Heads, Dumbleton, Dundula, Dunnrock, East Mackay, Eimeo, Erkala, Foulden, Glenella, Grasstree Beach, Habana, Haliday Bay, Hay Point, Homebush, Mackay, Mackay BC, Mackay Caneland, Mackay DC, Mackay Harbour, Mackay North, Mackay South, Mackay West, McEwens Beach, Mount Jukes, Mount Pleasant, Munbura Nindaroo, North Mackay, Ooralea, Paget, Racecourse, Richmond, Rosella, Rural View, Sandiford, Slade Point, South Mackay, Te Kowai, The Leap, West Mackay	15,390	3,932,160	255.50	32.13%	0.16%

Taxation Statistics 2009-10
Table 5: Highest total deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
SA						
5066	Beaumont, Burnside, Erindale, Hazelwood Park, Stonyfell, Waterfall Gully, Wattle Park	2,690	2,721,467	1011.70	33.96%	0.54%
5061	Hyde Park, Malvern, Unley, Unley BC, Unley DC, Unley Park	2,240	2,664,975	1189.72	33.94%	0.57%
5062	Brown Hill Creek, Clapham, Hawthorn, Kingswood, Lower Mitcham, Lynton, Mitcham, Mitcham Shopping Centre, Netherby, Springfield, Torrens Park	3,375	2,479,267	734.60	34.88%	0.43%
5081	Collinswood, Gilberton, Medindie, Medindie Gardens, Vale Park, Walkerville	1,875	2,324,103	1239.52	33.63%	0.61%
5064	Glen Osmond, Glenunga, Mount Osmond, Myrtle Bank, St Georges, Urrbrae	2,220	2,175,217	979.83	35.18%	0.54%
WA						
6011	Cottesloe, Peppermint Grove	1,850	6,106,235	3300.67	30.06%	0.82%
6009	Broadway Nedlands, Crawley, Dalkeith, Nedlands, Nedlands DC	3,295	5,983,690	1815.99	29.51%	0.52%
6010	Claremont, Claremont North, Karrakatta, Mount Claremont, Swanbourne	3,105	5,401,224	1739.52	31.10%	0.62%
6153	Applecross, Applecross North, Ardross, Brentwood, Canning Bridge Applecross, Mount Pleasant	3,820	3,534,188	925.18	29.07%	0.35%
6025	Craigie, Hillarys, Kallaroo, Padbury	5,885	3,209,907	545.44	30.03%	0.31%

Taxation Statistics 2009-10
Table 5: Highest total deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
TAS						
7250	Blackstone Heights, East Launceston, Launceston, Newstead, Norwood, Prospect, Prospect Vale, Ravenswood, Riverside, St Leonards, Summerhill, Travellers Rest, Trevallyn, Waverley, West Launceston	8,370	3,764,149	449.72	29.71%	0.33%
7005	Dynnyre, Lower Sandy Bay, Sandy Bay, University of Tasmania	2,605	1,694,581	650.51	31.87%	0.38%
7000	Glebe, Hobart, Mount Stuart, North Hobart, Queens Domain, West Hobart	3,000	1,371,958	457.32	34.94%	0.35%
7018	Bellerive, Howrath, Montagu Bay, Rosny, Tranmere, Warrane	4,160	1,325,765	318.69	35.19%	0.28%
7004	Battery Point, South Hobart	1,540	1,155,939	750.61	33.26%	0.53%
NT						
0810	Alawa, Brinkin, Casuarina, Coconut Grove, Jingili, Lee Point, Lyons, Millner, Moil, Muirhead, Nakara, Nightcliff, Rapid Creed, Tiwi, Wagaman, Wanguri	5,990	1,885,015	314.69	33.39%	0.22%
0870	Alice Springs, Araluen, Arumbera, Braitling, Ciccone, Connellan, Desert Springs, East Side, Flynn, Gillen, Ilparpa, Irlpme, Larapinta, Mount Johns, Ross, Sadadeen, Stuart, The Gap, Undoolya, White Gums	4,035	1,521,706	377.13	30.34%	0.25%
0820	Bayview, Charles Darwin, Coonawarra, Cullen Bay, Darwin DC, Darwin International Airport, East Point, Eaton, Fannie Bay, Larrakeyah, Ludmilla, Parap, RAAF Base Darwin, Stuart Park, The Gardens, The Narrows, Winnellie, Woolner	3,960	1,259,066	317.95	34.24%	0.19%
0812	Anula, Buffalo Creek, Holmes, Karama, Leanyer, Malak, Marrara, Northlakes, Sanderson, Woodleigh Gardens, Wulagi	4,020	982,110	244.31	35.19%	0.18%
0830	Archer, Driver, Durack, Farrar, Gray, Marlow Lagoon, Moulden, Palmerston, Shoal Bay, Woodroffe, Yarrowonga	3,755	744,481	198.26	35.18%	0.15%

Taxation Statistics 2009-10
Table 5: Highest total deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
ACT						
2602	Ainslie, Dickson, Downer, Hackett, Lyneham, O'Connor, Watson	7,565	4,665,080	616.67	41.62%	0.47%
2615	Charnwood, Dunlop, Florey, Flynn, Fraser, Higgins, Holt, Kippax, Latham, MacGregor, Melba, Spence	11,140	4,121,150	369.94	40.76%	0.31%
2611	Bimberi, Brindabella, Chapman, Cooleman, Coombs, Coree, Duffy, Fisher, Holder, Rivett, Stirling, Stromlo, Uriarra, Waramanga, Weston, Weston Creek, Wright	6,815	3,526,548	517.47	45.09%	0.43%
2614	Aranda, Cook, Hawker, Jamison Centre, Macquarie, Paige, Scullin, Weetangera	5,360	3,468,785	647.16	42.76%	0.53%
2617	Belconnen, Belconnen DC, Bruce, Evatt, Giralang, Kaleen, Lawson, McKellar, University of Canberra	7,385	3,431,516	464.66	39.43%	0.37%

Taxation Statistics 2009-10
Table 6: Highest average deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
NSW						
2027	Darling Point, Edgecliff, HMAS Rushcutters, Point Piper	2,185	31,244,793	14,300	38.64%	3.77%
2095	Manly, Manly East	3,280	37,897,508	11,554	31.31%	5.00%
2030	Dover Heights, HMAS Watson, Rose Bay North, Vaucluse, Watsons Bay	3,350	23,669,170	7,065	35.81%	2.06%
2481	Broken Head, Byron Bay, Ewingsdale, Hayters Hill, Myocum, Skinners Shoot, Suffolk Park, Talofa, Tyagarah	1,400	5,892,373	4,209	19.80%	2.33%
2084	Cottage Point, Duffys Forest, Terrey Hills	660	2,766,278	4,191	29.40%	1.50%
VIC						
3944	Portsea	115	1,094,262	9515.32	29.11%	2.61%
3142	Hawkesburn, Toorak	3,305	17,777,198	5378.88	33.81%	1.40%
3206	Albert Park, Middle Park	2,540	13,610,853	5358.60	38.14%	2.20%
3141	South Yarra	4,470	12,658,556	2831.89	33.95%	1.23%
3126	Camberwell East, Canterbury	1,940	4,478,446	2308.48	35.30%	0.89%
QLD						
4075	Corinda, Graceville, Graceville East, Oxley, Sherwood	4,640	10,107,237	2178.28	35.49%	1.46%
4364	Brookstead	20	28,598	1429.90	10.53%	0.33%
4381	Fletcher, Glen Aplin	55	78,460	1426.55	19.30%	1.16%
4424	Drillham, Drillham South, Glenaubyn	15	18,994	1266.27	12.00%	0.71%

Taxation Statistics 2009-10
Table 6: Highest average deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
SA						
5354	Bakara, Bakara Well, Fisher, Greenways Landing, Naidia, Swan Reach	20	183,985	9199.25	10.81%	3.47%
5451	Auburn, Undalya	95	384,146	4043.64	25.33%	2.94%
5275	Blackford, Boatswain Point, Cape Jaffa, Keilira, Kingston SE, Mount Benson, Pinks Beach, Reedy Creek, Rosetown, Sandy Grove, Taratap, Tilley Swamp, Wangolina, West Range, Wyomi	185	312,820	1690.92	13.03%	0.68%
5381	Brady Creek, Bright, Emu Downs, Geranium Plains, Hallelujah Hills, Robertstown, Rocky Plain, Worlds End, Worlds End Creek	25	38,442	1537.68	11.90%	0.67%
5153	Biggs Flat, Bradbury, Chapel Hill, Echunga, Flaxley, Green Hills Range, Heathfield, Ironbark, Jupiter Creek, Longwood, Macclesfield, Mylor, Scott Creek	1,030	1,475,904	1432.92	28.07%	0.92%
WA						
6011	Cottesloe, Peppermint Grove	1,850	6,106,235	3300.67	30.06%	0.82%
6282	Yallingap, Yallingup Siding	125	331,341	2650.73	15.24%	0.82%
6009	Broadway Nedlands, Crawley, Dalkeith, Nedlands, Nedlands DC	3,295	5,983,690	1815.99	29.51%	0.52%
6010	Claremont, Claremonth North, Karrakatta, Mount Claremont, Swanbourne	3,105	5,401,224	1739.52	31.10%	0.62%
6012	Mosman Park	1,505	2,013,689	1338.00	28.37%	0.39%
TAS						
7258	Breadalbane, Relbia, While Hills	200	1,825,962	9129.81	18.43%	3.44%
7113	Franklin	140	141,497	1010.69	24.35%	0.47%
7004	Battery Point, South Hobart	115	90,613	787.94	20.54%	0.54%
7117	Dover	1,540	1,155,939	750.61	33.26%	0.53%

Taxation Statistics 2009-10
Table 6: Highest average deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
NT						
0880	Gapuwiyak, Gove, Guyangara, Nhulunbuy, Yirrkala	300	167,776	559.25	24.10%	0.23%
0872	Aherrenge, Ali Curung, Alice Springs, Amata, Amoonguna, Ampilatwatja, Anatye, Anmatjere, Antewenegerde, Areyonga, Atitjere, Ayers Rock, Barrow Creek, Burt Plain, Canteen Creek, Chilla Well, Costello, Davenport, Docker River, Engawala, Erldunda, Ernabella, Finke, Fregon, Ghan, Gibson Desert North, Gibson Desert South, Haasts Bluff, Hale, Hart, Hart Range, Hermannsburg, Hugh, Imanpa, Indulkana, Jay Creek, Ininti Store, Kaltukatjara, Kintore, Kiwirrkurra, Kulgera, Kunparrka, Lake Mackay, Laramba, Mereenie, Mimili, Mount Liebig, Mount Zeil, Mulga Bore, Murputja Homelands, Mutitjulu, Namatjira, Ngaanyatjarra-Giles, Nyapari, Nyirripi, Papunya, Patjarr, Petermann, Pitjantjatjara Homelands, Sandover, Santa Teresa, Simpson, Tanami, Tara, Thangkenharenge, Ti Tree, Titjikala, Tjirrkarli, Tjukurla, Uluru, Umpangara, Urupuntja, Wallace Rockhole, Wanarn, Willowra, Wilora, Wingellina, Wutunugurra, Yuelamu, Yuendumu, Yulara	390	210,997	541.02	11.03%	0.23%
0885	Alyangula	135	53,879	399.10	23.48%	0.14%
0852	Arnold, Baines, Barunga, Beswick, Beswick Creek, Binjari, Birdum, Bradshaw, Buchanan, Bulman Weemol, Creswell, Daguragu, Daly Waters, Delamere, Dunmarra, Edith, Elsey, Elsey Station, Florina, Flying Fox, Gregory, Gulong Mardrulk, Gurindji, Jilkminggan, Kalkarindji, Katherine, Lajamanu, Larrimah, Limmen, Manbulloo, Maranboy, Mataranka, McArthur, Miniyeri, Ngukurr, Nitmiluk, Pellew Islands, Pidgeon Hole, Robinson River, Sturt Plateau, Tanami East, Timber Creek, Top Springs, Uralla, Venn, Victoria River, Victoria River Downs, Warumungu, Wave Hill, Wilton, Yarralin	0180	69390	0386	0000	0000
0870	Alice Springs, Araluen, Arumbera, Braitling, Ciccone, Connellan, Desert Springs, East Side, Flynn, Gillen, Iparpa, Irlpme, Larapinta, Mount Johns, Ross, Sadadeen, Stuart, The Gap, Undoolya, White Gums	4,035	1,521,706	377.13	30.34%	0.25%

Taxation Statistics 2009-10
Table 6: Highest average deductible gift by State and Postcode
Income Year Ending 30 June 2010

Postcode	Locations	No. of Gifting taxpayers	Amount of Gift \$	Average gift \$	% making gift	% of taxable income
ACT						
2603	Forrest, Griffith, Manuka, Red Hill	2,435	2,340,340	961.13	40.48%	0.48%
2600	Barton, Canberra, Capital Hill, Deakin, Deakin West, Harman, HMAS Harman, Parkes, Parliament House, Russell, Yarralumla	2,380	1,966,325	826.19	42.05%	0.46%
2612	Braddon, Campbell, Reid, Turner	3,360	2,375,178	706.90	38.12%	0.48%
2601	Acton, Canberra, City	505	350,926	694.90	25.70%	0.37%
2605	Curtain, Garran, Hughes	3,380	2,311,055	683.74	45.01%	0.49%

Taxation Statistics 2009-10
Table 7: ANZIC Industry Code (for Sole Trader Taxpayers)
Income Year Ending 30 June 2010

ANZSIC Industry Classification	Total Number of Individual	Taxable Income	Total Tax-Deductible Donations		Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income	Average Tax-Deductible Donation
			no.	\$m			
		\$m	no.	\$m	%	%	\$
Salary and wages earners	6,395,560	303,707	2,551,590	712.12	39.90%	0.23%	279.09
Other individuals	1,031,615	18,227	198,685	127.96	19.26%	0.70%	644.03
Agriculture, forestry, and fishing	161,575	10,073	47,690	68.11	29.52%	0.68%	1,428.28
Mining	5,395	457	1,835	0.98	34.01%	0.21%	534.96
Manufacturing	88,725	3,810	25,290	7.74	28.50%	0.20%	305.95
Electricity, gas, water, and waste services	5,100	244	1,565	0.51	30.69%	0.21%	328.28
Construction	524,485	23,470	127,150	31.47	24.24%	0.13%	247.49
Wholesale trade	36,295	1,626	10,575	5.06	29.14%	0.31%	478.64
Retail trade	140,805	5,744	42,445	18.37	30.14%	0.32%	432.71
Accommodation and food services	53,410	1,883	13,670	5.30	79.47%	0.28%	124.88
Transport, postal, and warehousing	192,480	7,268	50,785	14.23	26.38%	0.20%	280.27
Information, media, and telecommunications	24,260	1,153	8,735	6.97	36.01%	0.60%	797.59
Financial and insurance services	548,885	31,970	184,015	272.66	33.53%	0.85%	1,481.73
Rental, hiring, and real estate services	110,095	7,998	41,110	58.69	37.34%	0.73%	1,427.71
Professional, scientific, and technical services	413,060	24,863	166,135	105.30	40.22%	0.42%	633.83
Administrative and support services	247,045	8,351	74,930	20.41	30.33%	0.24%	272.34
Public administration and safety	19,205	871	6,380	2.41	33.22%	0.28%	377.05
Education and training	88,745	3,778	34,620	15.78	39.01%	0.42%	455.68
Health care and social assistance	167,890	14,401	64,025	65.46	38.14%	0.45%	1,022.41
Arts and recreation services	125,920	5,657	45,525	33.55	36.15%	0.59%	736.89
Other services	196,345	7,292	53,455	18.08	27.23%	0.25%	338.25
Other	1,803,130	94,636	650,575	372.95	36.08%	0.39%	573.26
Total	12,380,030	\$577,479	4,400,785	\$ 1,964.10	35.55%	0.34%	\$ 446.31

Taxation Statistics 2009-10

Table 8: Occupation Code

Income Year Ending 30 June 2010

Occupation	Total Number of Individual Taxpayers	Taxable Income	Total Tax-Deductible Donations		Average Gift	Percentage of Donating Taxpayers to Total Taxpayers	Donations as a Percentage of Taxable Income
			no.	\$			
		\$million			\$	%	%
Managers	1,105,495	90,226,256,177	491,310	345,014,658	702.23	44.44%	0.38%
Professionals	1,966,145	131,888,219,377	926,460	456,953,181	493.22	47.12%	0.35%
Technicians and Trades Workers	1,123,585	56,718,450,476	382,880	80,392,429	209.97	34.08%	0.14%
Community and Personal Service Workers	954,170	29,209,446,807	297,450	63,219,459	212.54	31.17%	0.22%
Clerical and Administrative Workers	1,743,180	72,872,682,379	675,335	174,380,518	258.21	38.74%	0.24%
Sales Workers	762,450	21,237,008,845	188,800	37,425,162	198.23	24.76%	0.18%
Machinery Operators and Drivers	579,415	28,777,104,416	216,860	45,410,836	209.40	37.43%	0.16%
Labourers	982,210	29,160,390,115	239,405	45,337,324	189.38	24.37%	0.16%
Miscellaneous	3,128,010	84,625,219,289	435,595	489,080,035	1,122.79	13.93%	0.58%

Grow your skills as a professional in the community sector



Want to accelerate your career, strengthen your management capabilities, or fortify your credentials as a specialist in the community sector? Whatever your objective, QUT's industry-recognised **Graduate Certificate** or **Master of Business (Philanthropy and Nonprofit Studies)** is a great investment in your future.

The Graduate Certificate provides you with the foundations for high quality study and professional practice, and is available via flexible delivery.

The Master of Business builds on the Graduate Certificate and can be tailored to meet your particular interests with opportunities to pursue specialist topics and practical work-related projects.

For further information, contact Professor Myles McGregor-Lowndes, The Australian Centre for Philanthropy and Nonprofit Studies, on (07) 3138 1020, email acpns@qut.edu.au or visit www.bus.qut.edu.au/research/cpns/whatweteach